MINUTES
BOARD OF FINANCE AND TAXATION
JERSEY CITY

1887 - 88

MINUTES

OF THE

BOARD OF FINANCE AND TAXATION

OF

JERSEY CITY N J.

1887.–88.

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MEMBERS

OF THE

BOARD OF FINANCE AND TAXATION

1887.–88.

JOHN EDELSTEIN, PRESIDENT.

EMIL E. DATZ,

A. A. HARDENBERGH

THOMAS D. JORDAN,

JOSEPH WARREN,

GEO. F. McANENY, CLERK.

37887

STANDING COMMITTEES

1887.–88.

Finance and Claims.

HARDENBERGH, JORDAN, WARREN.

Concurrent Resolutions.

WARREN, JORDAN, HARDENBERGH.

Salaries, Taxes and Assessments.

DATZ, WARREN, JORDAN.

Printing, Stationery and Supplies.

JORDAN, WARREN, DATZ.

MINUTES.

The Members of the Board of Finance and Taxation met in the City Hall, Wednesday, April 13th, 1887, at 12 o'clock, m., for the purpose of organizing and transacting business.

There were present Messrs. Datz, Edelstein, Hardenbergh, Jordan and Warren.

The meeting was called to order by the Clerk, and on motion of Mr. Edelstein, Mr. Jordan was elected to act as President pro tempore.

By Mr. Hardenberg and carried:

Moved, That this Board do now proceed to the election of a permanent President.

The President pro tempore declared nominations to be in order and appointed Messrs. Hardenbergh and Warren to act as tellers.

Mr. Warren nominated John Edelstein.

Mr. Jordan nominated Emil E. Datz.

No other nominations were made.

One ballot was taken with the following result:

John Edelstein received three votes.

Emil E. Datz received two votes,

John Edelstein having received a majority of the votes cast, the President pro tempore declared him elected President of the Board for the ensuing year.

The President-elect took the chair.

By Mr. Hardenbergh and carried:

Moved, That the rules of order adopted by the last preceding Board of Finance and Taxation be adopted by this Board until otherwise ordered.

The President announced the following temporary committees:

Finance and Claims—Messrs. Hardenbergh, Jordan and Warren.

Concurrent Resolutions—Messrs. Warren, Jordan and Hardenbergh.

Salaries, Taxes and Assessments—Messrs. Datz, Warren, and Jordan.

Printing, Stationery and Supplies—Messrs. Jordan, Warren and Datz,

By Mr. Warren and carried:

Resolved, That the Clerk of this Board be and is hereby authorize to have thirty copies of the printed manual of the proceedings of the last Board of Finance and Taxation, suitably bound, subject to the approval of the Committee on Printing, Stationery and Supplies.

By Mr. Hardenbergh and carried:

Moved, That the Clerk of this Board be directed to notify the officials of the Central Railroad of New Jersey, that argument on their appeal for taxes of 1886 will be heard on Thursday, April 14, at 7:30 o'clock P. M.

By Mr. Hardenbergh:

Resolved, That in accordance with the petition of those citizens who have been interesting themselves in the matter of a water supply for Jersey City, the Board of Finance will give a hearing upon the subject on the evening of April 20, 1887, at 7:30 o'clock P. M,

By Mr. Hardenbergh and carried:

Moved, That until otherwise ordered, the regular meetings of this Board be held on Thursday evenings, at 7:30 o'clock of each week.

On motion the Board adjourned.

GEORGE F. McANENY, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Thursday, April 14th, 1887, at 7:30 o'clock p. m.

Present—All the members.

On motion the reading of the minutes of the last regular meeting was dispensed with, and they were approved as written.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petitions of William Brinkerhoff, Attorney and Isaac Romaine, Attorney for compromise of Assessments.

Both the above petitions were received and referred to the Committee on Salaries, Taxes and Assessments

Communication from the New Jersey Ledger Association, requesting a share of the public printing.

Received and referred to the Committee on Printing, Stationery and Supplies.

PRESENTATION OF CLAIMS.

Claim of the Jordan Stationery Company of $152 for warrant books for City Clerk's office.

Claim of the Jordan Stationery Co. of $20 for postage stamps.

Claim of John Mullins of $4.55 for furniture for the Mayor's office.

Claim of The American District Telegraph Co. of $24.98, for messenger service during March, 1887.

Claim of the United Gas & Improvement Co. of $27 60 for gas consumed in City Hall, during March, 1887.

All the above claims were received and referred to the Committee on Printing, Stationery and Supplies.

OFFICIAL COMMUNICATIONS.

The City Comptroller reported the following total receipts of the City Treasury, April 8th to 14th, 1887, both days included, to be $32,938.34.

Received and ordered filed.

COMMUNICATION FROM THE CORPORATION COUNSEL.

JERSEY CITY, April 8, 1887.

To the Hon. the Board of Finance and Taxation.

GENTLEMEN—The litigation involving the liability of the National Banks to pay tax upon their stock has been settled by a recent decision of the Supreme Court of the United States. That Court declares that such stock must pay tax. The First National Bank of this city and the Hudson County National Bank are interested in this litigation, and are now willing and ready to pay such amounts as are assessed against them respectively. I respectfully advise you that ten per cent. should be required upon such taxes, from the dates when the same became payable. Very respectfully,

JOHN A. BLAIR,
Corporation Counsel.

Received and ordered filed.

On motion the Board took a recess for ten minutes.

The Board reassembled, all the members present.

UNFINISHED BUSINESS.

By Mr. Hardenbergh and carried:

Moved, That the veto of his honor the Mayor, on the concurrent resolution authorizing committees to advertise for 10,000 tons of coal for Belleville and High Service, be taken from the table.

The clerk having read the veto,

Mr. Hardenbergh moved that the resolution authorizing the committee to advertise for proposals for 10,000 tons of coal, to be delivered at Belleville and High Service pumping stations, do now pass, notwithstanding the objections of his honor the Mayor.

The ayes and nays having been called on the above motion, it was lost by the following vote:

Ayes—none.

Nays—President Edelstein, Messrs. Datz, Hardenbergh, Jordan and Warren.

By Mr. Hardenbergh and carried:

Moved, That the veto of his honor the Mayor, of certain pay-rolls concurred in by this Board, March 31st, be taken from the table.

The clerk having read the veto,

Mr. Hardenbergh moved that the pay-roll resolutions do now pass, notwithstanding the objections of his honor the Mayor.

The ayes and nays having been called on the above motion, it was lost by the following vote:

Ayes—None.

Nays—President Edelstein Messrs. Datz, Hardenbergh, Jordan and Warren.

MISCELLANEOUS BUSINESS.

By Mr. Hardenbergh:

Resolved, That the Clerk of this Board be directed to notify parties interested in the appeal of the New Jersey Central Railroad that a hearing will be given them Thursday, April 21st, 1887, at 7.30 o'clock p. m.

By Mr. Hardenbergh:

Resolved, That the Corporation Counsel be directed to proceed to Trenton on Saturday next, April 16th, 1887, and ascertain at what time the city may expect payment of moneys paid by the railroads and due to the municipalities.

By Mr. Hardenbergh:

Resolved, That the resolution adopted by this Board, April 13th, 1887, appointing April 20th, 1887, as the date for hearing the Citizens Committee on Water Supply be amended by changing the date to April 21st, 1887.

The ayes and nays having been called on each of the above resolutions they were adopted unanimously.

By Mr. Warren:

Resolved, That the Jersey City Argus be declared the printers to this Board until otherwise ordered.

The ayes and nays having been called on the above resolution, it was adopted by the following vote:

Ayes—President Edelstein, Messrs. Datz, Hardenbergh and Warren.

Nay—Mr. Jordan.

By Mr. Warren and carried:

Moved, That a Committee of three be appointed by the President to draft suitable rules for the government of this Board and report at their earliest convenience.

The President appointed as such committee Messrs. Warren Jordan and Hardenbergh.

The President appointed Mr. Warren to represent this Board in the Board of Pollution in the place and stead of Mr. Jordan.

On motion the Board adjourned.

GEORGE F. MCANENY, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Thursday, April 21st, 1887, at 7:30 o'clock p. m.

Present—All the members.

On motion the reading of the minutes of the last regular meeting was dispensed with, and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petitions for compromise of Assessments were received from Charles Clinton, C. L. Northrup and G. T. Luxton, all of which were referred to the Committee on Salaries, Taxes and Assessments.

PRESENTATION OF CLAIMS.

Claims of George C. Doyle of $5.95 for carpenter work in City Hall.

Claim of the American District Telegraph Co., of $7.70 for messenger service for Mayor's Office during month of March, 1887.

Claim of Albert Datz of $99.70 for stationery and printing.

Both the above claims were received and referred to the Committee on Printing, Stationery and Supplies.

OFFICIAL COMMUNICATIONS.

Official bond of Benjamin VanKeuren as a member of the Board of Public Works with James Warner and John R. Halliday as sureties.

Official bond of William F. Kern as a member of the Board of Public Works with Samuel Nagle and Kasper Kern as sureties.

Official bond of Pearl C. Hilliard as a member of the Board of Public Works with Amos Burhans and Henry C. Traphagen as sureties.

Official bond of Daniel F. Shea as Fire Commissioner with Isaac Houston and Frederick Payne as sureties.

Official bond of John Guiton as Fire Commissioner with Isaac J. Struble and Oliver N. Perry as sureties.

Official bond of Thomas D. Mills as Fire Commissioner with John N. Saunders and William Reed as sureties.

Official bond of James N. Davis as Police Commissioner with Edward Hoos and Charles Turner as sureties.

Official bond of James E. Kelly as Police Commissioner with James Roche and Peter Kiernan as sureties.

Official bond of Edward O'Donnell as Police Commissioner with Francis W. Mitchell and Patrick Cogan as sureties.

Official bond of Frederick P. Budden, Jr., as Constable with Frederick P. Budden, Sr., and John McLaughlin as sureties.

Official bond of Joseph H. Locke as Constable with John McCarty and James Clark as sureties.

Official bond of Bernard McGuinness, Jr., as Constable with Phillip Tumulty and Bernard McGuinness, Sr., as sureties.

All the above official bonds were received and referred to the Committee on Finance and Claims.

Itemized requisitions for stationery were received from the Board of Assessors and Clerk of the Board of Finance and Taxation, both of which were referred to the Committee on Printing, Stationery and Supplies, with power.

The City Comptroller reported the following total receipts of the City Treasury, from April 15th to 21st, 1887, to be $31,419.20.

Received and ordered filed.

Communication from his Honor the Mayor requesting a warrant drawn to his order for the sum of $150.00 to pay for extra clerical help in his office, during the months of January, February and March, 1887.

Received and referred to the Committee on Finance and Claims.

Communication from the City Clerk, requesting the cancellation of sales to the City Treasury, for unpaid taxes of 1871 to 1874, inclusive of property described at 8 lots Railroad avenue, block 501, for the reason that it is impossible to locate said property, as all property in that block is located and assessed to present owners.

Received and referred to Committee on Salaries, Taxes and Assessments.

Communication from the City Clerk, enclosing certificates of result of vote of Charter Election, April 12, 1887, on question of increase of pay of salaries in Fire Department and pensioning Police officers.

Received and referred to the Committee on Finance and Claims.

The following concurrent resolutions were received from the Board of Public Works and referred to the Committee on Concurrent Resolutions:

1. Pay-roll Committee on Water Rates and Assessments for the month of March, 1887, $1,710.16.

2. Pay roll Committee on Extensions and Distributions for the month of March 1887, $598.33.

3. Pay-roll Committee on Pumping and Reservoirs for the month of March, 1887, $3,183.13.

4. Ordering paid certain miscellaneous claims.

The President announced the permanent Standing Committees for the ensuing year as follows:

Finance and Claims—Messrs. Hardenbergh, Jordan and Warren.

Concurrent Resolutions—Messrs. Warren, Jordan and Hardenbergh

Salaries, Taxes and Assessments.—Messrs. Datz, Warren and Jordan.

Printing, Stationery and Supplies—Messrs. Jordan, Warren and Datz.

On motion the Board took a recess.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance and Claims reported on petition of Chas. L. Carrick, attorney for Susan Luxton, requesting payment of a judgment, recommending the adoption of the following resolution:

Resolved, That a warrant for $85.40 be drawn upon the City Treasurer in favor of Charles L. Carrick, attorney for Susan Luxton, being amount of judgment and costs obtained in the Second District Court, in a suit wherein said Susan Luxton was plaintiff and the Mayor and Aldermen of Jersey City defendants, said suit having been brought to recover money paid to the City Treasurer under protest, the warrant to be delivered upon the filing, with the City Clerk, of a proper satisfaction of judgment, approved by the Corporation Council.

The same committee reported verbally on communication from the Corporation Council in relation to the taxation of bank stock, recommending that the same be received and placed on file.

The same committee reported verbally on the following official bonds; recommending that they be received, spread at large on the bond book, and ordered filed.

As members of the Board of Public Works, Benjamin Van Keuren and Wm. F. Kern.

As members of the Board of Fire Commissioners—John Guiton, Thomas D. Mills and Daniel F. Shea.

As members of the Board of Police Com

missioners—James N. Davis, James E. Kelly and Edward O'Donnell.

As constables—Frederick P. Budden, Jr., Joseph H. Locke and Bernard McGuinness, Jr.

The same committee reported the official bond of Pearl C. Hilliard, with Amos Burhans as surety, recommending that the same be approved, subject to the order of the Committee on Finance and Claims of this Board, and that the Clerk of this Board be directed to notify Mr. Hilliard to procure another bondsman, as this Board do not deem one bondsman sufficient to qualify in the amount of $15,000.

The ayes and nays having been called on the above resolution, the reports of the Committee were received, and the resolution and recommendations adopted unanimously.

The Committee on Salaries, Taxes and Assessments reported on petitions of C. L. Northrup, Chas. Clinton, George F. Luxton, Isaac Romaine, attorney, and Wm. Brinkerhoff, attorney, for compromise of assessments, recommending that they be granted.

The same committee reported upon petition of Catharine Broughton to have poll-taxes levied during the years of 1878 to 1885 inclusive, cancelled, recommending the adoption of the following resolution:

Resolved, That the City Clerk and the City Collector be and they are hereby authorized and directed to cancel upon the books in their respective offices all the pool-taxes levied during the years 1878 to 1885, inclusive, against lot 54, block 793, Sherman avenue.

The ayes and nays having been called on the above resolutions, the reports of the Committee were received, and the resolutions and recommendations adopted unanimously.

The Committee on Printing, Stationery and Supplies, reported recommending the payment of the following claims:

$7.70 to American District Telegraph Company, for messenger service furnished Mayor's Office, during March, 1887.

$5.95 to George C. Doyle, for carpenter work in City Hall.

$24.98 to American District Telegraph Company, for messenger service furnished the Board of Finance and Taxation, during March, 1887.

$20 to Jordan Stationery Company, for postage stamps.

$152 to Jordan Stationery Company, for warrant books for the City Clerk.

$4.55 to John Mullins, for furniture for Mayor's Office.

The ayes and nays having been called on each of the above resolutions the reports of the Committee were received and the resolutions adopted unanimously.

MISCELLANEOUS BUSINESS.

By Mr. Hardenbergh:

Resolved, That warrants be ordered drawn upon the City Treasurer in favor of that officer as follows, to be deposited in the Hudson County National Bank to the credit of May, 1887, interest:

On General Account	$31,080
On General Account to pay interest on Assessment Bonds	20,735
On General Account to pay interest on Assessment Bonds	20,000
On General Account to pay interest on Assessment Bonds	22,000
On General Account to pay interest on Assessment Bonds	22,000
On Water Account	31,395

By Mr. Hardenbergh:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of that officer for the sum of $30,000, to transfer that amount from general account to water account as a loan.

By Mr. Hardenbergh:

Resolved, That the Committee on Finance and Claims be authorized with the concurrence of the Mayor to borrow such sum, in anticipation of the collection of taxes due in December next, as may be necessary for the payment of interest, due on May 1st, 1887.

By Mr. Datz:

Whereas, The last Legislature did pass an act entitled "an act to provide for the payment of certificates of indebtedness issued for the purpose of improving a road or roads in counties of this State;" and

Whereas, The intent of this act is to legalize the so-called Secaucus road bonds; and

Whereas, The legalization of these bonds by the County would be to the great detriment of Jersey City, therefore

Resolved, That the Corporation Counsel be instructed to take steps at the proper time to certiorari or enjoin any action of the county officials toward carrying out the provisions of said act.

By Mr. Datz:

Resolved, That the City Clerk is hereby ordered to cancel off record the sales made to the City Treasurer, for unpaid taxes, 1871 to 1874, inclusive, of property described as 8 lots, Railroad avenue, block 501, because said assessments are erroneous and cannot be located.

By Mr. Warren:

Resolved, That the Committee on Finance and Claims, be and they are hereby empowered and directed to employ the most competent expert they can procure to examine all the books, accounts, papers, records, and vouchers, of every department of the City Government, and of every officer of the City Government, over which the city has authority or control, said expert to report the result of said examination to the Board at the earliest possible day.

By Mr. Warren:

Resolved, That hereafter no resolution of the Board of Public Works awarding a contract for public improvement will be concurred in by this Board unless such resolution be accompanied by a certificate from the Chief Engineer, giving an approximate estimate of the cost of each improvement, and be it further

Resolved, That the Clerk of this Board be directed to forward copies of the above resolution to the Board of Public Works and the Chief Engineer.

By Mr. Warren:

Resolved, That hereafter all concurrent resolutions received from the Board of Public Works shall lay over for one week at least, before being acted upon by this Board.

The ayes and nays having been called on each of the above resolutions, they were adopted unanimously.

By Mr. Datz:

Whereas, This Board did by resolution, adopted April 14th, 1887, declared the Argus to be the printers to the Board until otherwise ordered; and

Whereas, The Evening Journal is entitled to equal privileges and considerations at the hands of this Board; therefore

Resolved, That the Evening Journal be and is hereby appointed and declared to be printers to this Board upon an equal footing with the Argus, until otherwise ordered.

Mr. Datz moved the adoption of the resolution.

Mr. Hardenburgh moved as an amendment, that the resolution be referred to the Committee on Printing, Stationery and Supplies.

The ayes and nays having been called on the amendment, it was adopted by the following vote:

Ayes—President Edelstein, Messrs. Hardenbergh and Warren.

Nays—Messrs. Datz and Jordan.

By President Edelstein:

Resolved, That the position of messenger, in the office of the City Collector, be and the same is hereby declared vacant on May 1, 1887.

The ayes and nays having been called on the above resolution, it was adopted by the following vote:

Ayes—President Edelstein, Messrs. Hardenbergh and Warren.

Nays—Messrs. Datz and Jordan.

The City Collector nominated for appointment and approval, as messenger in the City Collector's office, John F. Banfield, his term of office to begin May 1st, 1887.

The ayes and nays having been called, the nomination was confirmed by the following vote:

Ayes—President Edelstein, Messrs. Hardenbergh and Warren.

Nay—Messrs. Datz and Jordan.

On motion the Board adjourned.

GEORGE F. MCANENY, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Thursday, April 28th, 1887, at 7:30 o'clock p. m.

Present—All the members.

On motion the reading of the minutes of the last regular meeting was dispensed with, and they were approved as written.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Communications from John W. Bissell, attorney for Thomas McKeon, requesting payment of a judgment recovered against the city.

Petition of John J. Graber, for the payment of lost coupons.

Both received and referred to the Committee on Finance and Claims.

Petitions for compromise of assessments were received from estate of Richard Sipp, C. Halbe, The Provident Institution for Savings, H. A. Hellerman, S. Weart, attorney W. A. Tyler, The Summit avenue Baptist Church and D. H. Sherman.

Petition of Frederick Beck to have personal and poll tax cancelled.

All the above petitions were received and referred to the Committee on Salaries, Taxes and Assessments.

PRESENTATION OF CLAIMS.

Claim of the Chelsea Ice Co. of $15 for ice furnished City Hall from March 22d, to April 22, 1887.

Claim of the Jordan Stationery Co. of $167 for printing and binding City Comptrollers' reports.

Both the above claims were received and referred to the Committee on Printing, Stationery and Supplies.

OFFICIAL COMMUNICATIONS.

Official bond of Henry F. Crawford as constable in the sum of $1,000 with George E. Cutter and George C. Doyle as sureties.

Official bond of Richard Onslow as constable in the sum of $1,000 with Ernst Crome and Horace H. Farrier as sureties.

Official bond of John H. Masker as constable in the sum of $1,000 with Cornelius J. Cronin and James Campbell as sureties.

Official bond of William E. Reen as constable, in the sum of $1,000, with James F. McGauran and George Handle as sureties.

Official bond of Godfrey G. Dillaway as constable, in the sum of $1,000, with Adolph Luck and Frederick H. Spengeman as sureties.

Official bond of Hugh Fagin as Inspector of Scales, Weights and Measures, in the sum of $1,000, with Francis C. Meehan and Timothy C. Long as sureties.

Official bond of Michael Kelly as Inspector of Scales, Weights and Measures, in the sum of $1,000, with Francis C. Meehan and John Madden as sureties.

Official bond of Michael J. Hughes as Inspector of Scales, Weights and Measures, in the sum of $1,000, with Francis C. Meehan and John Madden as sureties.

Official bond of John Jelly as constable in the sum of $1,000 with Charles Turner and Frederick W. Payne as sureties.

Received and referred to the Committee on Finance and Claims:

Henry F. Crawford, agent for the collection of arrears of personal tax, reported that he had collected and paid over the sum of $4,810.40 since the date of his last report.

Received and ordered filed.

The City Comptroller reported the following total receipts of the City Treasury, from April 22d to 28th, 1887, both days included, to be $30,317.09.

Received and ordered filed.

Communication from the Board of Public Works, requesting that this Board appoint a day to visit Belleville Pumping Station in conjunction with the Board of Public Works and His Honor, the Mayor.

Mr. Hardenbergh moved that a committee of three be appointed by the President to represent this Board.

The President appointed as such committee: Messrs. Datz, Jordan and Hardenbergh.

Communication from His Honor, the Mayor.

JERSEY CITY, April 27th, 1887.

To the Board of Finance and Taxation:

GENTLEMEN: The system now in vogue in Jersey City, by which contracts are paid for public work or what are called "improvements," is bad for the city. When an improvement is decided upon, an assessment map is made up showing each parcel of land benefitted and the amount each is to pay, which, if collected, would pay for the entire expense, and so the theory upon which we proceed would be carried out, the property benefitted would pay for the improvement, but the assessments are not collected in full, and we have now on the books nearly six millions of these unpaid assessments. In each case, as the work progresses, the contractor is paid by issuing to him "improvement certificates," payable in one year, at 6 per cent. interest. Theoretically these certificates are redeemed by the assessments collected, but, as stated above, the assessments are only collected in part, and the deficiency goes to increase the city debt, because the improvement certificates have to be paid out of general account In 1881 there were deficiencies of this kind amounting to $32,564.97. In 1882 of $4,276.88. In 1883 of $20,299.50. In 1884 of $43,095.67, making upwards of $100,000, added to the city's debt for those years. I do not think we should go on making public improvements under such a system.

There should be an application made to the next Legislature for relief. There should be some system adopted by which the property benefitted could be made to pay for the improvement without any liability on the part of the city. There are several ways of doing that, one of which would be to give the contractor a bond or lien on every piece of property benefitted, as shown on the assessment map.

I am sending messages to the different Boards of the city government, and especially to the Board of Public Works, requiring that all supplies shall be furnished by contract, according to law, and that all expenditures by committees shall be authorized by a resolution of the Board, duly concurred in or approved, as the case may be, and notifying them that I will not sign warrants for the payment of claims created in any other way. I hope to have the co-operation of your Board in that course. Very truly yours,

ORESTES CLEVELAND.

The communication was received, ordered spread at large on the minutes, and filed.

Communication from the Clerk of the Board of Fire Commissioners, enclosing a copy of the resolution requesting an appropriation of $6,509.93 in addition to the present amount appropriated for salaries, in order to enable the Board to fix the salaries in accordance with the law.

Received and laid on the table.

A communication from the Clerk of the Board of Police Commissioners, enclosing a

certified copy of an act providing for the pensioning of police officers and policemen in certain cities of this State, and regulating the method by which the same may be accepted and become operative in said city.

Also a resolution requesting an appropriation equal to four per centum of seven-twelfths of the salary for the balance of the present fiscal year, in accordance with said act.

Received and laid on the table.

A resolution from the Board of Public Works, rescinding a former resolution adopted by said Board, January 14, 1887, accepting the proposition of John R. Bartlett and others, to supply Jersey City with pure and wholesome water.

Received and laid on the table.

A resolution from the Board of Public Works requesting this Board to place in the tax levy for the ensuing year the sum of $50,000 for the purpose of supplying water for public buildings, fires, and other requirements for the city.

Received and referred to the Committee on Finance and Claims.

The following concurrent resolutions were received from the Board of Public Works and referred to the Committee on Concurrent Resolutions:

1 Pay roll of the Committee on Water Rates and Assessments, April, 1887, $1,753.36.

2. Pay roll of the Committee on Water Rates and Assessments, October and November, 1886, $499.98.

3. Pay roll of the Committee on Water Rates and Assessments, March, 1887, $390.

4. Pay roll of the Committee on Water Rates and Assessments, February, 1887, $360.

5. Pay roll of the Committee on Water Rates and Assessments, February, 1887, $629.

6. Pay roll of the Committee on Pumping and Reservoirs, March, 1887, $58.

7. Pay roll of the Committee on Extensions and Distributions, November, 1886, $580.

8. Pay roll of the Committee on Extensions and Distributions, March, 1887, $3,940.50.

9. Pay roll of the Committee on Extensions and Distributions, March, 1887, $1,026.75.

10. To pay salary of Harry Dilkes, as draughtsman for the month of April, 1887, $75.

11. Sewer in Tonnelle avenue, from Bergen avenue to a point 50 feet north of Magnolia avenue.

12. Ordering paid certain miscellaneous claims.

On motion, the Board took a recess for ten minutes.

The Board re-assembled, all the members present.

REPORTS OF STANDING COMMITTEE.

The Committee on Finance and Claims reported verbally the following official bonds, recommending that they be received, spread at large on the Bond Book and filed.

As Constables, Godfrey G. Dilloway, Henry F. Crawford, Richard Onslow, John H. Masker, John Jelly and William E. Reen.

As Inspector of Scales, Weights and Measures: Hugh Fagan, Michael Kelly and Michael J. Hughes.

The ayes and nays having been called on the above recommendations, they were adopted unanimously.

The Committee on Concurrent Resolutions reported on Concurrent Resolutions from the Board of Public Works, recommending that the following resolutions be concurred in.

Pay-roll of the Committee on Pumping and Reservoir, March, 1887, $3,183.13.

Pay-roll of the Committee on Water Rates and Assessments, March 1887, $1,710.16.

Pay-roll of the Committee on Water Rates and Assessments, April 1887, $1,753.36.

Pay-roll of the Committee on Extension and Distribution, March 1887, $598.33.

Furnishing water for the use of the Soldier's Home, in Kearney, at the same rate and terms as now paid by the town of Harrison, namely, viz: 67½ cents per 1,000 feet.

Awarding contract to James G. Smith for the construction of a sewer in Railroad avenue, from Coles to Monmouth street.

The ayes and nays having been called on each of the above resolutions, the reports of the Committee were received and the resolutions dopted unanimously.

The Committee on Salaries, Taxes and Assessments, reported on petitions of H. A. Hellerman, Samuel Weart, attorney, W. A. Tyler, D. H. Sherman and the Summit avenue Baptist Church, for compromise of assessments, recommending that they be granted.

The same Committee reported the salary list for the month of April, 1887, recommending that warrants be ordered drawn, in accordance with the resolution.

The ayes and nays having been called on each of the above resolutions the reports of the Committee were received and the resolutions adopted unanimously.

MISCELLANEOUS BUSINESS.

By Mr. Hardenbergh:

Resolved That the salary of John F. Banfield, as Messenger in the City Collector's office be and the same is hereby fixed at $60 per month, commencing May 1, 1887.

By Mr. Hardenbergh:

Resolved, That a warrant be ordered drawn upon the City Treasurer, in favor of Orestes Cleveland, Mayor, for the sum of $200, being for extra clerical help during the months of January, February, March and April, the same having been deemed necessary for the interests of the city.

The ayes and nays having been called on each of the above resolutions, they were adopted unanimously.

By Mr. Hardenbergh:

Resolved, That the office of agent for the collection of personal tax now held by Henry F. Crawford be and the same is hereby declared vacant, to take effect July 1, 1887.

On motion the resolution was referred to the Corporation Counsel.

On motion the Board adjourned.

GEORGE F. McANENY, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Thursday, May 5th, 1887, at 7.30 o'clock p. m.

Present—All the members.

On motion, the reading of the minutes of the last regular meeting was dispensed with, and they were approved as written.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of George Cole for compromise of taxes and assessments.

Petitions of Sarah W. Cairns, John Garrick, attorney; John W. Heck, Wallis & Edward, attorneys; L. S. Andrews and Mrs. C. Kohlman, for compromise of assessments.

All of the above petitions were received and referred to the Committees on Salaries, Taxes and Assessments.

PRESENTATION OF CLAIMS.

Claim of John G. Gopsill of $20, for postage stamps furnished City Comptroller's office.

Claim of F. D. Linn & Co. of $2, for binding copy of laws of 1886.

Both the above claims were received and referred to the Committee on Printing, Stationery and Supplies.

OFFICIAL COMMUNICATIONS.

Itemized requisition from the City Clerk received and referred to the Committee on Printing, Stationery and Supplies with power.

The City Comptroller reported the following total receipts of the City Treasury from April 29th to May 5th, 1887, both days included, to be $28,682.90.

Received and ordered filed.

Official bond of Samuel D. Dickenson, as City Comptroller in the sum of $50,000, with John Fuhrleins, Patrick H. Nugent, Frederick W. Payne and Charles Turner as sureties.

Official bond of Nicholas Dowdell, as Constable in the sum of $1,000, with John Welsh and Michael Lyons as sureties.

Official bond of Peter H. Daly, as Constable in the sum of $1,000, with David Harper and James Hunt as sureties.

Official bond of Frederick J. Mersheimer as Constable in the sum of $1,000, with George Sunkle and Charles C. Kramer as sureties.

Official bond of Christian Kratz as Inspector of Scales, Weights and Measures in the sum of $1,000, with August Dunken and Aaron Watson as sureties.

Official bond of Francis Coyle as Inspector of Scales, Weights and Measures in the sum of $1,000, with Dennis McLaughlin and Hugh Dugan as sureties.

Official bond of Patrick Long as Inspector of Scales, Weights and Measures in the sum of $1,000, with Martin Bosquett and Thomas Farrell as sureties.

Official bond of Michael J. Connerton as Inspector of Scales, Weights and Measures in the sum of $1,000 with Dennis McLaughlin and Hugh Dugan as sureties.

All of the above official bonds were received and referred to the Committee on Finance and Claims.

OPINION OF THE CORPORATION COUNSEL.

JERSEY CITY, May 5th, 1887.

To the Hon. Board of Finance and Taxation.

GENTLEMEN.—To your resolution declaring vacant the office of agent for the collection of arrears of personal taxes, and your inquiry as to your power to appoint another person as such agent, I respectfully reply that the 31st section of the charter of 1871 enacts that "the City Collector shall collect all the taxes (water rents) and assessments levied under this act (i e the charter) except where otherwise directed, and pay them over to the City Treasurer; he shall also collect all taxes levied within said city for county or State purposes and pay them over to the County Collector; and with respect to the County and State taxes he shall perform the same duties, be entitled to the same compensation "and" be subject to the same laws and regulations as are or may be prescribed for township collectors, "etc. the 138th section of charter indicates how property shall be assessed both real and personal, and directs, after the Board of Finance and Taxation has fixed the amount to be raised by tax for the various necessary purposes, such amount shall be assessed and raised by such per centum on the whole valuation of said real and personal estate, as may be required to make the same, "and all taxes so assessed for said purposes shall be collected by the City Collector in the same manner as he is by law directed to collect County and State taxes," etc. There being no direction in the charter as to the mode of collecting personal taxes, the City Collector is to be guided in that matter by the general tax laws of the State, and his duties are the same as the duties of the different township collectors.

By the act of 1846 it was made the duty of the township collector within sixty days after the receipt of the transcript or duplicate of the assessment, to demand payment of the tax assessed on each individual in the township, and in case of non-payment of said tax at the time appointed, the township collector should make out a list of the delinquents, with the amounts due, and deliver the same to some Justice of the Peace of the County, who should within five days make out and deliver to the constable or constables a warrant or warrants requiring said constable to levy the tax so in arrear with costs, by distress and sale of the goods and chattels of the delinquents, etc.

By the 29th section of the act of 1866 the warrants thereafter issued for the collection of delinquent taxes in townships, boroughs, towns, cities etc,, were directed and delivered to the collector of the township, borough, town, or city, and the said collector was in the execution of said warrants given the same powers, and was directed to perform the same duties, be subject to the same forfeitures, and receive the same compensation as were prescribed for the constables by the act of 1846.

The act of 1878 adds this proviso to the act of 1866, above referred to "Provided further that the said delinquent tax warrant may be delivered to any constable of said township, borough, town, city, district, or ward by request of said Collector; and the said constable shall be subject to the same for feitures and receive the same compensation as is prescribed to constables by the provision of the aforesaid act (1846). This is the law today.

It has been suggested to me that section 128 of the charter of (1871) gives your Honorable Board the power to make this appointment, and that such power is contained in these words, "they (meaning the Board of Finance and Taxation) shall also have power to choose a clerk and to appoint such other agents as may be necessary for the discharge of their duties." As the collection of taxes is not a part of the duties

of the Board of Finance and Taxation, the section above referred to does not, in my opinion, cover the case before you. It has also been suggested that section 50 of the act of 1873, which authorizes your Board to appoint and fix the compensation of such assistants or deputies as the City Collector of revenue may require, even if the officer in question could be designated as an assistant or deputy which is extremely doubtful, that act deprives your Board of acting upon your motion for it says, "but no such appointment shall be made except upon the nomination of the City Collector." From the foregoing acts, which are all I have found bearing upon the subject of this appointment, I respectfully advise you.

1. That the office of "agent for the collection of arrears of personal taxes," as the resolution before me described it, to an office not known in the law and that your Board has no power to create it, nor charge it with the duty which the Statues especially imposes upon another particular officer.

2. That the duty of collecting all taxes levied is by the charter put upon the City Collector.

3. If the person to be appointed is an assistant or deputy to aid the City Collector in his duties in the collection of taxes, your Board has the power to appoint such person on the nomination of the City Collector under section 50 of the act of 1873.

4. My opinion is that in this matter your Board simply indicates by resolution one of the constables of the city, to whom by request of the City-Collector the warrants for delinquent personal taxes should be handed for collection, fixing such compensation for his services in that behalf, as in the judgment of of your Board is fair and proper. I am clear that you have that power. It seems a reasonable provision of the law that the selection should be made at the request of the collector, as the collector will be held largely responsible for the manner in which the work is done as it is part of the statuary duty and for which he may be held legally responsible.

Very respectfully,
JOHN A. BLAIR,
Corporation Counsel.

The opinion was received, ordered spread in full on the minutes and filed.

By Mr. Hardenberg:

Resolved, That the term of office of Henry F. Crawford as agent for the collection of arrears of personal taxes be, and the same is hereby declared vacant to date from July 1, 1887.

The ayes and nays having been called on the above resolution, it was adopted by the following vote:

Ayes—President Edelstein, Messrs. Hardenbergh and Warren.

Nays—Messrs. Datz and Jordan.

By Mr. Hardenbergh:

Resolved, That Frederick J. Mersheimer be, and he is hereby appointed in the place of Henry F. Crawford as Agent for the collection of arrears of personal taxes, his term of office to begin July 1, 1887, and that the City Collector be directed to place in the hands of Frederick J. Mersheimer after the 1st day of July, 1887, all arrearages of personal taxes for collection.

The ayes and nays having been called on the above resolution, it was adopted by the following vote:

Ayes—President Edelstein, Messrs. Hardenbergh and Warren.

Nays—Messrs. Datz and Jordan.

The following concurrent resolutions were received from the Board of Public Works and referred to the Committee on Concurrent Resolutions:

1. Pay roll pumping and reservoirs month of April, 1887, $3,117.60.

2. Pay roll pumping and reservoirs month of April, 1887, $42.

3. Pay roll extensions and distributions foreman, etc., month of April, 1887, $598.33.

4. Sewer in Johnson avenue from a point 20 feet north of Garrabrant avenue to and connecting with the present sewer in Pine street.

5. Authorizing Committee on Pumping and Reservoirs to advertise for proposals for furnishing and delivering about 10,000 gross tons of anthracite coal from either of the following named mines, viz:

G. B. Linderman & Co., Sugar Loaf; A Pardee & Co., Hazleton or Latimer; Lehigh Valley Coal Co., Jeddo or Packer, No. 4; Silver Brook Coal Co., Silver Brook; J. S. Wenz & Co., Hazel Brook; Weston, Dodson & Co., Bearer Brook; Black Ridge Coal Co., Black Ridge.

6. Awarding contract for furnishing and delivering 1,000 lengths of cast iron water pipe.

7. Authorizing the purchase of certain supplies.

8. Awarding damages for change of grade of Montgomery street from Bergen to West Side avenue.

9 Ordering paid certain claims.

On motion the Board took a recess for fifteen minutes.

The Board reassembled, all the members present.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance and Claims reported on petition of John W. Bissell, attorney for Thomas C. McKeon, requesting payment of a judgment recovered against the city, recommending the adoption of the following resolution:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of John W. Bissell, Attorney for Thomas C. McKeon for the sum of $271.66 being amount of judgment and costs obtained in the Hudson County Circuit Court in a suit wherein the said Thomas C. McKeon was plaintiff and the Mayor and Aldermen defendants, said warrant not to be delivered until a proper satisfaction of said judgment approved by the Corporation Counsel is filed with the City Clerk.

The same committee reported on petition of John J. Graber requesting payment of lost coupons recommending that the prayer of the petitioner be not granted.

The same committee reported the following Official Bonds recommending that they be received, spread at large on the Bond Book and ordered filed.

As City Comptroller—Samuel D. Dickinson.

As Constables—John H. Masker, William E. Reen and Frederick J. Mersheimer.

As Inspector of Scales, Weights and Measures—Michael J. Connerton, Patrick Long, Francis Coyle and Christian Kratz.

The yeas and nays having been called on each of the above reports the resolutions and recommendations of the committee were adopted unanimously.

The Committee on Concurrent Resolutions reported on the following concurrent resolutions from the Board of Public Works recommending that the following resolutions be concurred in.

1. Pay-roll resolution, Committee on Water

Rates and Assessments for repairs to hydrants, January, 1886, amounting to $231.

2. Pay-roll resolution, Committee on Water Rates and Assessments for shutting off water April, 1887, amounting to $112.50.

3. Pay roll resolution, water rates and assessments, re-assessing February, 1887, $360.

4. Pay roll resolution, water rates and assessments, repairing and blowing off hydrants, February, 1887, $629.

5. Pay roll resolution, water rates and assessments, re-assessing March, 1887, $390.

6. Pay roll resolution, water rates and assessments, repairs, etc., at High Service, March, 1887, $58.

7. Ordering paid claim of Harry Dilkes for services as draughtsman for April, 1887, amounting to $75.

8. Resolution ordering paid certain miscellaneous claims.

The same committee reported non-concurring in the payment of two claims of George F. Swift, one of $375 for filling over sewer pipe in 8th street, 1,500 yards at 25 cents per yard; the other of $450 for filling over sewer pipe in 3d street from Merseles street to Colgate street, 1,800 yards at 25 cents per yard.

The ayes and nays having been callled on each of the above resolutions, the reports of the committee were received and the resolutions and recommendations adopted unanimously.

The Committee on Salaries, Taxes and Assessments reported on petitions of John Garrick, attorney, John W. Heck, Wallis & Edwards, attorneys, L. S. Andrews, Mrs. C. Kohlman, estate of Richard Sip, the Provident Institution for Savings, and C. Halbe for compromise of assessments recommending that they be granted.

The same committee reported on petition of Frederick Beck to have personal and poll taxes cancelled, recommending the adoption of the following resolution.

. Resolved, That the City Collector be and is hereby authorized and directed to cancel of record on the books in his office, the personal and poll tax assessed to Frederick Beck for the year 1885, at No. 73 Grand street, lot plot 37 block 68 for the reason that the said Frederick Beck is not a resident of Jersey City.

The ayes and nays having been called on each of the above reports the resolutions and recommendations were adopted unanimously.

MISCELLANEOUS BUSINESS.

By President Edelstein:

Resolved, That hereafter no pay roll resolution of the Board of Public Works for laying or repairing pipe will be concurred in by this Board unless such pay roll be accompanied by a detail statement or detailed statements with location and nature of work, time consumed in the work, and number of days work performed on such items of work, with number of men employed and accompanied by original affadavit or affadavits by the foreman or foremen in charge, such pay rolls to be also endorsed by the Chief Engineer to the effect that the work has been performed under his personal supervision.

By Mr. Warren:

Resolved that the Board of Public Works pay rolls presented to this Board April 28, 1887, as passed by the Board of Public Works April 23, 1887, to wit.

Engineering Bureau, November, 1886, $580.

Salaries of Commissioners, October and November, 1886, $499.98.

Be returned to said Board, concurrence not being within the province of this Board.

By Mr. Warren:

Resolved, That hereafter no Pay-Roll resolution of the Board of Public Works for blowing off or repairing hydrants will be concurred in by this Board, unless such pay-roll be accompanied by a detailed statement of the location of the hydrants so blown off or repaired with an original affidavit of the foreman or foremen in charge of such work.

By Mr. Datz:

Resolved, That the City Comptroller be and he is hereby directed to transfer the sum of $5,139.64 from the Contingent Fund of this Board to the account of salaries fiscal year 1886 and 1887, for the purpose of meeting the deficiency in the salary account of this Board.

By Mr. Hardenbergh:

Resolved, That the Corporation Attorney be requested to inform this Board at its next meeting of the titles and nature of the suits now pending against the city and their present condition.

By Mr. Jordan:

Resolved, That a warrant be ordered drawn upon the City-Treasurer in favor of Henry C. Kelsey, Secretary of State, for the sum of one dollar for certified copy of law.

By Mr. Jordan:

Resolved, That the Clerk of this Board be directed to notify the Assessors of the several Districts to meet with the Committee on Finance and Claims, at the City Hall, on Monday, May 9, 1887, at 5 o'clock p. m.

By Mr. Warren:

Whereas, great inconvenience is frequently occasioned in the different Departments of the City Government by inability to procure copies of the city charter, (which are now almost entirely out of print) therefore

Resolved, That a committee of two be appointed for the purpose of having five hundred copies of the city charter printed for the use of the several offices of the city government; and be it further

Resolved, That the Corporation Counsel be and is hereby directed to revise and compile a new edition of said city charter for the use of said Committee; and be it further

Resolved, That the expense of such publication be charged to the appropriation for claims, legal expenses and judgments of this Board.

The ayes and nays having been called on each of the above resolutions, they were adopted unanimously.

The President appointed Messrs. Warren and Jordan as such committee.

On motion the Board adjourned.

George F. McAneny, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Thursday, May 12th, 1887, at 7:30 o'clock p. m.

Present—President Edelstein, Messrs. Datz, Hardenbergh and Warren.

Absent—Mr. Jordan.

On motion the reading of the minutes of the last regular meeting was dispensed with, and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petitions for compromise of assessments were received from Annie W. Jackson, John W. Herbert, F. N. Waller, D. Van Winkle, James T. Johnson, A. Van Winkle, James Nevins and Gustave Blau, all of which were referred to the Committee on Salaries, Taxes and Assessments.

PRESENTATION OF CLAIMS.

Claim of Isaac Romaine, attorney, of $50.18 for taking testimony in city cases.

Claim of Doan & Pilson of $39.20 for printing law cases.

Both the above claims were received and referred to the Committee on Finance and Claims.

OFFICIAL COMMUNICATIONS.

Itemized requisitions were received from the City Comptroller, Clerk of the Board of Finance and Taxation, and the City Marshal, all of which were referred to the Committee on Printing, Stationery and Supplies with power.

Official bond of Frank Meyer as constable in the sum of $1,000 with Henry Windecker and Christian Wagenhals as sureties.

Official bond of Richard Garrick as constable in the sum of $1,000 with Edward James Dodd and John Garrick as sureties.

Official bond of John P. Feeney as constable in the sum of $1,000 with Dennis McLaughlin and Hugh Dugan as sureties.

All the above official bonds were received and referred to the Committee on Finance and Claims.

The City Comptroller reported the following total receipts of the City Treasury from May 6th to 12th, 1887, both days included, to be $29,287.55.

The report was received and ordered filed.

Communication from the Corporation Attorney, enclosing a complete list of cases pending in which Jersey City is interested.

The communication, together with the list, was received and referred to the Committee on Finance and Claims.

Opinion of the Corporation Counsel:

JERSEY CITY, May 12th, 1887.

To the Honorable Board of Finance and Taxation.

GENTLEMEN: My opinion is asked as to the power of the Commissioners of Appeals in cases of taxation, to examine further into the appeals of certain Railroad Corporations on the question of valuations put upon their properties for the year 1886. The inquiry is based upon the fact that two members of the Board of Finance have been chosen during the pendency of these appeals. The 145th section of the Charter enacts "that the members of the Board of Finance and Taxation shall be the Commissioners of Appeal in cases of taxation in Jersey City, and shall perform the duties, and exercise the power which by law pertain to such Commissioners." The act of 1846 fixes the duties of the Commissioners and directs that they "shall convene on the fourth Tuesday of November, annually, for the purpose of discharging the duties of their office." The Commissioners acting as a Board, have the power to adjourn from time to time. The Board of Commissioners of Appeal in cases of taxation, practically begins its existence from the day of its organization in November in each year, and as the law fixes no time in which to conclude its labors, its existence continues until the next November, unless it puts an end to its existence as a Board by an adjournment, *sine die*. The fact that one or two members of the Board of Finance is or are chosen in the mean time does not in my opinion affect the legality or validity of the action of said Board. There has been no new organization of the Board of Commissioners of Appeal, since the business, now before the Board was begun. The new organization of the Board of Finance does not necessarily in any sense involve the status of the Board of Commissioners of Appeal. I therefore advise you that there is no illegality in concluding the business now before the Commissioners. While I thus advise you I respectfully suggest, however, that the necessities of the present case should relieve your action from establishing a precedent. The business before the Board of Commissioners of Appeal ought to conclude long before the first of May for reasons which will readily occur to you. I can see no embarrassment to arise from the present cases which are continued for the purpose of reaching some valuation mutually satisfactory, in which case there will be no one to complain of your action, if on the other hand you cannot agree with the appellants upon some fixed amount you will simply take no action and there will then be nothing to found complaint upon. I again suggest that while I advise your acting as above indicated in this instance, it should not be regarded as a precedent for future action on the part of the Commissioners of Appeal. I would suggest that Mr. Datz act as President of the Board of Commissioners of Appeal.

Very respectfully,
JOHN A. BLAIR,
Corporation Counsel.

The opinion was received, ordered spread in full on the minutes and filed.

The following concurrent resolutions were received from the Board of Public Works and referred to the Committee on Concurrent Resolutions:

1. Advertising for proposals for repairing cement water pipe over Hackensack meadows at a cost not to exceed $2,000.
2. Authorizing committee on extensions and distributions to purchase supplies.
3. Authorizing committee on water rates and assessments to purchase supplies.
4. Authorizing committee on pumping and reservoirs to purchase supplies.
5. Authorizing committee to advertise for proposals for repairing Mountain Road wall, at a cost not to exceed $1600.
6. Pay roll committee on water rates and assessments for the month of April, 1887. Stableman $60.
7. Pay roll committee on extension and distributions. Repairing water pipe, April, 1887, $182.
8. Two resolutions ordering paid miscellaneous claims.

REPORTS OF STANDING COMMITTEES.

The committee on finance and claims reported on the following official bonds recommending that they be received spread at large on the Bond book and ordered filed.

As constables, Peter N. Daly, Nicholas

Dowdell, Frank Meyer, Richard Garrick and John P. Feeney.

The ayes and nays having been called upon the recommendation of the committee it was adopted by the following vote:

Ayes—President Edelstein, Messrs. Hardenbergh, Datz and Warren.

Absent—Mr Jordan.

The Committee on Concurrent Resolutions reported on resolutions from the Board of Public Works ordering paid certain miscellaneous claims recommending that the same be concurred in.

The ayes and nays having been called on the above resolution, the report of the committee was received and the resolution adopted by the following vote:

Ayes—President Edelstein, Messrs. Datz, Hardenbergh and Warren.

Absent—Mr. Jordan.

The Committee on Salaries, Taxes and Assessments reported on petitions of John W. Herbert, F. N. Waller, D. Van Winkle, James T. Johnson, A. W. Van Winkle, James Nevins and Gustave Blau for compromise of assessments recommending that they be granted.

The ayes and nays having been called on the above reports, the resolutions and recommendations of committee were adopted by the following vote:

Ayes—President Edelstein, Messrs. Datz, Hardenbergh and Warren.

Absent, Mr. Jordan.

MISCELLANEOUS BUSINESS.

By Mr. Warren:

Resolved, That the pay-roll resolution adopted by the Board of Public Works, May 2nd, 1887 and presented to this Board May 5th, 1887, to wit: Pumping and Reservoirs, April 1887, amounting to $40. Be and the same is hereby ordered returned, not being drawn in proper form.

By Mr. Warren:

Resolved, That the President of this Board be added to the Special Committee appointed at the last meeting to have 500 copies of the City Charter printed.

The ayes and nays having been called on each of the above resolutions, they were adopted by the following vote:

Ayes—President Edelstein, Messrs. Datz, Hardenbergh and Warren.

Absent—Mr. Jordan.

Mr. Warren tendered his resignation as a member of the Board on Pollution of the Passaic river.

On motion of Mr. Hardenbergh the resignation was accepted.

The President appointed Mr. Jordan to fill the vacancy.

By Mr. Datz and carried:

Moved That a committee of two be appointed to investigate the charges against members of this Board contained in the Evening Journal of this date.

The President appointed Messrs. Datz and Warren as such committee.

Mr. Datz declined to serve.

On motion of Mr. Hardenbergh the President of the Board was appointed on such committee in the place of Mr. Datz.

On motion the Board adjourned.

GEORGE F. McANENY, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Thursday, May 19th, 1887, at 7.30 o'clock p. m.

Present—All the members.

On motion, the reading of the minutes of the last regular meeting was dispensed with, and they were approved as written.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petitions for compromise of assessments were received from Henry A. Gaede, J. A. Lewis, Williams and Cowles, M. Newbold, The Provident Institution for Savings, and Francis W. Mitchell and William M. Dougherty.

Petition of William H. Corbin for compromise of taxes and assessments.

All of the above petitions were received and referred to the Committees on Salaries, Taxes and Assessments.

Communications from Maitland Phelps & Co., requesting payment of 125 coupons due April 1, 1886, from Jersey City Water Scrip Bonds lost with Steamship Oregon, and enclosing a Bond of Indemnity approved by the Corporation Counsel.

Received and referred to the Committee on Finance and Claims.

Communication from the Lehigh Valley Coal Company requesting that certain claims, from said company now in the hands of the Committee on Concurrent Resolutions of this Board be returned to the Board of Public Works for correction.

Received and ordered filed.

PRESENTATION OF CLAIMS.

Claim of the United Gas and Improvement Co., of $21.60 for gas consumed in City Hall during April, 1887.

Received and referred to the Committee on Printing, Stationery and Supplies.

OFFICIAL COMMUNICATIONS.

Official Bond of Phillip McGovern as Constable in the sum of $1,000 with Patrick McGovern and Hugh Rountree as sureties.

Received and referred to the Committee on Finance and Claims.

The City Comptroller reported the following total receipts of the City Treasury, May 13th to 19th, 1887, both days included, to be $39,446 95.

Received and ordered filed.

Communication from the City Clerk requesting the return of $8.45 to John Peterson, being the amount paid in error in redemption from sale for taxes of 1882.

Received and referred to the Committee on Salaries, Taxes and Assessments.

The following concurrent resolutions were received from the Board of Public Works and referred to the Committee on Concurrent Resolutions:

1. Authorizing Committee on Pumping and Reservoirs to purchase supplies.
2. Granting permission to the Mallinckrodt Chemical Works to extend the water pipe in Culver avenue, through east Canal street and Rowland street, and thence to the land purchased by them in block 1286.
3. Authorizing Committee on Extension and Distributions to purchase supplies.
4. Authorizing Committee on Water Rates and Assessments to purchase supplies.
5. Ordering paid certain claims.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance and Claims reported on communication from the Corporation Attorney, enclosing a list of cases in which Jersey City is interested, recommending that the list be spread in full on the minutes and ordered filed.

The following is a complete list:

N. J. Supreme Court.

State
American Dock and Improvement Co., Pros., vs. The Mayor and Aldermen of Jersey City.
Pending Supreme Court.
— On Certiorari.

N. J. Supreme Court.

State
Central Railroad Company of New Jersey, Pros., vs. The Mayor and Aldermen of Jersey City.
Pending Supreme Court.
— On Certiorari.

N. J. Supreme Court.

Patrick Kiernan vs. The Mayor and Aldermen of Jersey City.
Pending in Supreme Court.
— Case Certified.

N. J. Supreme Court.

The Mayor and Aldermen of Jersey City vs. Henerich Vatckey, John D. Boden and Nicholas Phenning.
Pending trial.
— In case.

Hudson Circuit Court.

Samuel W. Stilsing vs. The Mayor and Aldermen of Jersey City.
Pending trial.
— In case.

General Quarter Sessions.

The Mayor and Aldermen of Jersey City vs. Jonathan A. Hunt.
Pending action on Judgment.
— On appeal.

N. J. Supreme Court.

The State
The Hudson Telephone Company, Pros. vs. The Mayor and Aldermen of Jersey City.
Pending question of writ of error.
— On Certiorari.

N. J. Supreme Court.

The State National Storage Company, Pros. vs. The Mayor and Aldermen of Jersey City.
Pending in Supreme Court.
— On Certiorari.

N. J. Supreme Court.

The State
The Associates of the Jersey Company Pros. vs. The Mayor and Aldermen of Jersey City.
Pending in Supreme Court.
— On Certiorari.

First District Court—Randolph, Judge.

Paulina Benati
vs.
The Mayor and Aldermen of Jersey City.
Awaiting trial.
} In debt.

First District Court—Randolph, Judge.

Thomas O'Connor
vs.
The Mayor and Aldermen of Jersey City.
Awaiting trial.
} In Debt.

N. J. Supreme Court.

The State
The Central Railroad Co. of N. J., Pros.
vs.
The Mayor and Aldermen of Jersey City.
Pending in Supreme Court.
} On Certiorari.

N. J. Supreme Court.

The State
The F. O. Mattheison and Weichers Sugar Refining Co., Pros.
vs.
The Mayor and Aldermen of Jersey City.
Pending in Supreme Court.
} On Certiorari.

N. J. Supreme Court.

August Zeugner
vs.
The Mayor and Aldermen of Jersey City.
Awaiting trial in Circuit.
} Action of tort.

First District Court—Randolph, Judge.

James McGovern
vs.
The Mayor and Aldermen of Jersey City.
Awaiting trial.
} In Debt.

N. J. Supreme Court.

The Mayor and Aldermen of Jersey City
vs.
The American Dock and Improvement Co.
Awaiting trial in Circuit.
} In ejectment.

In Chancery of N. J.

The Mayor and Aldermen of Jersey City
vs.
The N. J. Junction R. R. Co.
Pending in Court of Chancery.
} On Bill for Injunction.

N. J. Supreme Court

The State
P. Sanford Ross and Joseph B. Sanford, partners, trading as Ross & Sanford, Pros.
vs
The Mayor and Aldermen of Jersey City, James H. Love, City Collector of Jersey City, and Henry F. Crawford, Constable and officer for collection of arrears of personal taxes in Jersey City.
Pending in Supreme Court.
} On Certiorari.

In Chancery of N. J.

The Mayor and Aldermen of Jersey City
vs.
The New York Silk Manufacturing Co.
Awaiting action of Receiver.

In Chancery of New Jersey.

Between the Mayor and Council of the City of Hoboken, complainants,
and
The Mayor and Aldermen of Jersey City—Thomas Earle and Samuel D. Dickinson, defendants.
Ready for argument.

In Chancery of New Jersey.

Between James F. Minahen, compl't.
and
The N. Y. Silk Co., et. al.
and
The Mayor and Aldermen of Jersey City.
Awaiting action of Receiver.
} On Bill.

New Jersey Supreme Court.

The Jersey City Gas Light Co.
vs.
The Mayor and Aldermen of Jersey City.
Pending rule to show cause in Supreme Court.
} Upon Contract.

Hudson Circuit Court.

Charles Wrege,
vs.
The Mayor and Aldermen of Jersey City.
Awaiting trial.
} Action of Tort.

New Jersey Supreme Court.

Michael Shannon,
vs.
The Mayor and Aldermen of Jersey City.
Cause at issue.
} On Contract.

Hudson Circuit Court.

The Mayor and Aldermen of Jersey City
vs.
Joseph Warren
Awaiting trial.
} In case.

N. J. Supreme Court.

The State
Ex rel Mary McGovern
vs.
Timothy Connaughton and Overseer of the Poor.
Pending before Judge Knapp.
} On Habeas Corpus.

N. J. Supreme Court.

The State
The Pennsylvania R. R. Co.
Pros.
vs.
The Mayor and Aldermen of Jersey City.
Pending in Supreme Court.
} On Certiorari.

N. J. Supreme Court.

The State
William S. Sharp, doing business as William S. Sharp Co., Pros.
vs.
The Mayor and Aldermen of Jersey City, James H. Love, City Collector of Jersey City, Conrad Reichenbecker, Justice of the Peace, and Henry T. Crawford, Constable and Officer for the Collection of Arrears of Personal Taxes in Jersey City.
Pending in Supreme Court.
} On Certiorari.

N. J. Supreme Court.

State
American Dock and Improvement Company, Pros.
vs.
The Mayor and Aldermen of Jersey City.
Pending in Supreme Court.
} On Certiorari.

N. J. Supreme Court.

The Mayor and Aldermen of Jersey City
vs.
William H. Garrett, Joseph Garrett, Joseph McComb and Stewart J. Dickinson
Awaiting trial in Circuit.
} Upon Contract.

Hudson Circuit Court.

The Mayor and Aldermen of Jersey City
vs.
Joseph Autenreith, William Atcheson and John Templeton.
Awaiting trial.
} Upon Contract.

N. J. Supreme Court.

The State
The Penn. R. R. Co. Pros.
vs.
The Mayor and Aldermen of Jersey City.
Pending in Supreme Court.
} Certiorari.

N. J Supreme Court.

The State
The Penn. Coal Co. Pros.
vs.
The Mayor and Aldermen of Jersey City.
Pending in Supreme Court.
} On Certiorari.

N. J. Supreme Court.

The State
The Penn. Coal Company, Pros.
vs.
The Mayor etc., of Jersey City.
Pending in Supreme Court.
} On Certiorari.

In Chancery of N. J.

Between
The N. J. Junction R. R. Co. Complaints.
and
The Mayor and Aldermen of Jersey City.
On Bill and Answer.
} On Bill for Injunction.

N. J. Supreme Court.

The State
The Provident Institution for Savings in Jersey City, Pros.,
vs.
The Mayor and Aldermen of Jersey City.
Pending in Supreme Court.
} On Certiorari.

Second District Court—A. B. Dayton, Judge.

The Mayor etc., of Jersey City
vs.
Patrick Kenney
Awaiting trial.
} On Contract.

Hudson Circuit Court.

The Mayor etc., of Jersey City.
vs.
Joseph Autenreith, Isaac J. Struble, (John Bott.)
Awaiting trial.
} On Contract.

N. J. Supreme Court.

The State
The Western Union Telegraph Co., Pros.,
vs.
The Mayor and Aldermen of J. C., James H. Love of Jersey City and Henry F. Crawford, Constable and Officer for the collection Personal taxes.
Pending in Supreme Court.
} On Certiorari.

First District Court—Randolph, Judge.

Henry Carroll and Jeremiah C. Sweeney, partners, etc., Carroll & Sweeney
vs.
The Mayor and Aldermen of Jersey City.
Awaiting trial.
} Upon Contract.

N. J. Supreme Court.

The State
The Penn R. R. Co., Pros.,
vs.
The Mayor, etc., of Jersey City, James H. Love, Collector.
Pending Supreme Court.
} On Certiorari.

Hudson Circuit Court.

Henry Milford Smith
vs.
The Mayor and Aldermen of Jersey City.
Pending in Circuit.
} On Contract.

In Chancery of New Jersey.

Between William T. Axford, et als., complainant
and
The Pavonia Roller Skating Rink Co., et als., defendants.
Awaiting action of receiver.
} On Bill, etc.

Supreme Court of New Jersey.

The State
Frank Kiernan, prosecutor
vs.
The Board of Police Commissioners of Jersey City.
Pending in the Supreme Court.
} On Certiorari.

The foregoing are the suits in which Jersey City is interested, and which I have charge of as attorney for the city.

R. B. SEYMOUR,
Corporation Attorney.

The Committee on Concurrent Resolutions reported on concurrent resolutions from the Board of Public Works, recommending that the following resolutions be concurred in:

1. Granting permission to the Mallinckrodt Chemical Works to extend the water pipe in Culver avenue through East Canal street and Rowland street and thence to the land purchased by them in block 1286. Provided the said Mallinckrodt Chemical Works shall at all times allow said pipe to be tapped for any other consumers, who may be desirious of drawing a supply of water therefrom under authority from the Board of Public Works. (Exception being made in this case to the resolution requiring resolutions from the Board of Public Works to lie over one week —because of urgency.

2. Authorizing Committee on Extension and Distributions to purchase supplies.

3. Authorizing Committee on Water Rates and Assessments to purchase certain supplies.

4. Authorizing Committee on Pumping and Reservoirs to purchase supplies.

5. Authorizing Committee on Pumping and Reservoirs to purchase supplies.

6. Authorizing Committee on Water Rates and Assessments to purchase supplies.

7. Authorizing Committee on Extension and Distribution to purchase supplies.

8. Authorizing Committee on Water Rates and Assessments to purchase supplies.

9. Awarding contract to Thomas Cavanagh for the improvement of Summit avenue, from Sherman place to South street, providing the owners of two-thirds of the property on the line of the proposed improvement sign a bond agreeing to pay their assessments within one year from the date of the confirmation of said improvement.

10. Awarding contract to Michael Shannon for the improvement of Manhattan avenue from Sherman to Central avenues.

11. Authorizing Committee on Pumping and Reservoirs to advertise for proposals for furnishing and delivering about 10,000 gross tons of anthracite coal.

12. Pay-roll Committee on Pumping and Reservoirs, engineers, etc., April, 1887, $3,117.60.

13. Pay-roll Committee on Extensions and Distributions, foremen, etc., April, 1887, $598.33

14. Pay-roll Committee on Water Rates and Assessments, stableman, April, 1887, $60.

15. Pay-roll Committee on Extensions and Distributions, repairing pipe, April, 1887, $82.

The ayes and nays having been called on each of the above resolutions, the reports of the committee were received and the resolutions adopted unanimously.

The same committee reported concurrent resolution from the Board of Public Works ordering paid certain claims, recommending that the same be concurred in.

The ayes and nays having been called on the above resolution, the report of the Committee was received and the resolution was adopted by the following vote:

Ayes—President Edelstein, Messrs. Datz, Jordan and Warren.

Nay—Mr. Hardenbergh.

The Committee on Salaries, Taxes and Assessments reported on petitions of Henry A. Gaede, J. A. Lewis, Williams & Cowles, M. Newbold, the Provident Institution for Savings and Francis W. Mitchell for compromise of assessments recommending that they be granted.

The ayes and nays having been called on each of the above resolutions, the reports of the Committee were received and the resolutions adopted unanimously,

REPORTS OF SPECIAL COMMITTEES.

To the Honorable Board of Finance and Taxation:

GENTLEMEN:—Your committee to whom was referred May 12, 1887, for investigation a certain statement published in the Evening Journal of the same date, charging that certain members of the Board of Finance and Taxation, by reason of their official positions hold certain persons in official positions under the Board of Public Works, would respectfully report as follows:

Your committee first visited the office of the Evening Journal and were received with great courtesy by the city editor, who furnished the committee with all the information in his possession touching said publications. Your committee then visited the office of the Board of Public Works and had a conference with the President of that Board and the Chief Engineer.

So far as the publication affects Commissioners Hardenbergh and Datz, your committee find that they have not any persons holding sinecure positions under said Board of Public Works and never have had.

The result of the above mentioned conference was that your committee found in the employ of the Board the following persons who are utterly useless, doing absolutely nothing in return for the money paid them by the city: Lewis McClellan, employed as an assistant in the Engineering Bureau; Charles Freeman, employed in the Water Department; Henry Dilke employed as draughtsman in the Engineering Bureau.

From the information received, your Committee is satisfied that these three men are holding sinecure positions, and we would recommend that the Board of Public Works be requested to dispense of the services of the three persons named forwith.

Your Committee would also report upon the authority of the President of the Board of Public Works that it is the intention of said Board to reduce the force at Belleville as soon as practicable by discharging at least twelve men who are not needed at that place.

JOSEPH WARREN,
JOHN L. EDELSTEIN,
Special Committee.

Since the above report was drawn one of the persons named as holding a sinecure position has, as your Committee is informed, resigned.

On motion the above report was received and ordered filed, Mr. Jordan alone voting in the negative.

MISCELLANEOUS BUSINESS.

By Mr. Hardenbergh:

Resolved, That the Committee of citizens who were appointed to confer with the officials of the city of Newark touching the

water supply, be requested to make a report to this Board at its next regular meeting.

By Mr. Hardenbergh:

Resolved, That warrants be ordered drawn upon the City Treasurer in favor of that officer as follows, to be deposited in the Hudson County National Bank to the credit of June, 1887, interest.

On general account.....$13,500
On general account to pay interest on assessment bonds..... 20,000
On general account to pay interest on assessment bonds..... 22,000
On water account..... 8,684

By Mr. Warren:

Resolved, That the resolution adopted by the Board of Public Works, April 23, 1887, and sent to this Board for concurrence ordering paid certain claims of the Lehigh Valley Coal Co., aggregating $5,391 be returned to the Board of Public Works for correction.

By Mr. Datz:

Resolved, That the sum of $8.45 be paid to John Peterson to refund amount paid in error February 25th, 1887, in redeeming Lot 36a Block 916 Columbia avenue, from sale for taxes of 1882, the warrant for said amount to be delivered on surrender of redemption certificate of the City Treasurer.

By Mr. Jordan:

Resolved, That a warrant be ordered, drawn upon the City Treasurer in favor of Martin Bonner for $325 for repairing Franklin street steps, the same to be charged to the Contingent Fund of this Board.

By Mr. Jordan:

Resolved, That the sum of $10 be added to the amount heretofore appropriated from the Contingent Fund of this Board for the purpose of repairing the steps at Franklin street.

By President Edelstein:

Resolved, That hereafter the regular meetings of this Board, be held at 8 o'clock Thursday evenings until otherwise ordered.

The ayes and nays having been called on each of the above resolutions, they were adopted unanimously.

On motion the Board took a recess for ten minutes.

The Board reassembled all the members present.

By Mr. Warren:

Resolved, That J. Yalden be and he is hereby appointed to examine the accounts of the several Municipal Boards of Jersey City at the compensation named in his communication to the Committee on Finance and Claims to wit $2.50 per hour for himself, $1.25 for Chief Clerk, and $1 per hour for other clerks.

On motion the above resolution was laid on the table.

By Mr. Warren:

Resolved, That the term of office of Roderick B. Seymour as Corporation Attorney for Jersey City shall and does by virtue of this resolution now cease.

By Mr. Hardenbergh:

Moved, As an amendment that the term of office be extended to July 1, 1887.

By Mr. Datz:

Moved, As an amendment to the amendment that the term of office be extended to January 1, 1888.

The ayes and nays having been called on the amendment to the amendment it was lost by the following vote:

Ayes—Messrs. Datz and Jordan.

Nays—President Edelstein, Messrs. Hardenbergh and Warren.

The ayes and nays having been called on the resolution as amended it was lost by the following vote:

Ayes—President Edelstein and Mr. Warren.

Nays—Messrs. Datz and Jordan.

Mr. Hardenbergh not voting.

Mr. Datz moved that the resolution be laid on the table.

The motion was lost by the following vote:

Ayes—Messrs. Datz and Jordon.

Nays—President Edelstein, Messrs. Hardenbergh and Warren.

The ayes and nays were then called on the adoption of the original resolution and it was lost by the following vote:

Ayes—President Edelstein and Mr. Warren.

Nays — Messrs. Datz, Hardenbergh and Jordan.

On motion the Board adjourned.

GEORGE F. MCANENY, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Thursday, May 26th, 1887, at 8 o'clock p. m.

Present all the members.

On motion the reading of the minutes of the last regular meeting was dispensed with, and they were approved as written.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petitions for compromise of assessments were received from J. A. Lewis, A. B. Dayton, Attorney, W. C. Doubleday and William G. Bumstead for compromise of assessments.

Petition of William Harney & Son to have assessments adjusted.

All the above petitions were referred to the Committee on Salaries, Taxes and Assessments.

Communication from the clerks employed in the City Hall requesting that the offices under control of the Board be closed at 12 o'clock noon during the months of June, July and August.

Received and ordered filed.

Communication from the Citizen's Committee on Water Supply.

To the Honorable the Board of Finance and Taxation:

GENTLEMEN: The answer of Mr. Bartlett to the remonstrance of the Citizens' Committee seeks to raise issues that we have not the inclination, and your honorable Board have not the time to discuss. We simply again remonstrate against the approval of the resolution of the Board of Works for the purchase of water at a fixed price per million gallons.

First—Because Mr. Bartlett is seeking to sell to Jersey City what he does not and cannot own, and what the city government has no power to buy. No individual, unless through legislative grant, owns the water in the streams in this State and cannot make it an article of merchandise; nor can any right to sell the water be based on the ownership of the land it covers; so the catalogue of ponds paraded by the syndicate with so much confidence avails nothing, as the water must pass into the streams and then by natural channels to its outlet Jersey City by legislative grant being authorized to take such amount of pure and wholesome water as it needs flowing between Acquackanonck and Belleville, neither Bartlett nor any one else, can remove from the Passaic or its tributaries, any water required by Jersey City and Newark for public use. We called your attention to the absence of power in the Board of Works to make any contract for the purchase of water at Belleville, and would merely now suggest that you can collect rents only for such water as is obtained from the Passaic between the points above named in the manner prescribed in the statute. There is nothing in the charter to warrant obtaining the water from any other place and taxing the people for its use.

Second—Mr. Bartlett in his pamphlet criticises our remark about the uncertainty of the resolution you are asked to approve. There are three different propositions by him, as follows:

1. "To deliver all the pure water for all the wants" at the price of $36 50 per million gallons.

2. To furnish all the pure and wholesome water that may be needed at less figures than $38.50 per million gallons.

3. He will furnish all the pure water you may require at a moderate price per million gallons.

Here are three different prices mentioned, without specifying the amount to be furnished. Had you the power to make any such contract, the total sum to be spent could not exceed $1 per year for each inhabitant of the city, now about 153,000. Mr. Bacot's estimate of the cost of delivering 17,750,000 gallons daily at Belleville is, by Bartlett, $236,474, exceeding the limit by the statute $80,000. If the meaning of the law that the total cost of delivering the water to consumers shall not exceed $1 per head, then by same estimate the total cost, $554,794, would be three times what the law authorizes any contract to be made for supplying water to any city in the State. Mr. Bartlett says this obligation "is to be made with a corporation of undoubted responsibility." We are not aware that this "corporation" has yet thrown off its disguise; whether it is ashamed of itself or of its agents we cannot pretend to guess, but for a municipal body to pass a resolution to make a contract with parties whose names are concealed, representing a company not in existence, is one of the most extraordinary pieces of legislation that has ever come under our observation.

Third—The pamphlet also gives several pages of figures and calculations by Mr. R. C. Bacot, a gentleman well known to us and whose opinions, when disinterested, are entitled to great weight; but we are at a loss to see what the cost of supply from the Pequannock or joint supply with Newark from some other place has to do with the difference between $20, what he claims is the cost of pumping 1,000,000 gallons into the reservoir, and $36.50, the price charged for the same service by Bartlett. The simple truth is, the cost of the latter plan is more than double or treble what the pumping costs and will increase the water rents, now higher than most cities, over one-third. Mr. Garwood Ferris, in a very clear and concise statement, shows Mr. Bacot's figures are erroneous. He makes the cost of pumping, etc., $11.61, thus proving that by care and economy 3,500,000 gallons of water can be delivered in the reservoir for what 1,000,000 gallons would cost from Bartlett & Co. Nothing is saved by purchasing water from the syndicate but the cost of pumping. Interest on the plant, extensions, etc., are precisely the same by both systems. The result of adopting the resolution, therefore, would be to increase illegally our water rents, and place the city at the mercy of a corporation, without local habitation or name, which in a few years could extort from us for our drinking water whatever price it saw fit to demand, limited only by our needs and its capacity.

Fourth—We should probably not have troubled you or noticed Mr. Bartlett were it not for his slanders on the healthfulness of our water. Immense injury has been done already by the publication of the reckless statements of the individual advertising himself as the agent of a syndicate having untold wealth at its command. Such phrases as "drink from the sewer at Belleville," show not only ignorance, but malice, and of that sort that seeks profit from its maliciousness. The incontrovertible truth is the water we use is purer than that usually furnished to cities of our size. Its wholesomeness is demonstrated by analysis and proven by the absence of disease and the low death rate in Jersey City as compared with places claiming to have "pure" water. To establish these propositions we sent questions to some of our leading physicians and have received answers uniformly attesting the wholesomeness of the Passaic. Dr. Varick said he never met in his practice with a case where the disease could

be traced to Passaic water. Dr. Lutkins says he never had the slightest suspicion that he had ever seen a case of sickness induced by the use of Passaic water." Dr. Newell says, "I answer unqualifiedly no disease met in my practice was due to Passaic water", and adds "Jersey City, and especially the Heights, is one of the healthiest cities in the United States." Dr. Culver, Dr. Quimby, Dr. Gordon and others have given similar testimony, which would take too much space to quote.

The death rate of Jersey City (including accidents) in which we are accorded a proud pre-eminence for the past year was 22.02 per thousand. Hoboken, that home of "pure water," according to Bartlett and Bacot, was 24 52, while an analysis of the classes of diseases places us in a much more favorable light.

In Brooklyn, claimed as having better water than Passaic, for a week in April, 1886, it was 24.19, and the corresponding week this year 22.26, an improvement on the last, but more than our average for the whole year. For the week ending April 9, 1887, the following is the reported rate in different cities: New York, 29 64; Washington, 22.04; New Orleans, 24.42; Paris, 28.71; Philadelphia, 23.88; Dublin, 26.6; Glasgow, 25 2. Each of these cities, in a healthy time of year, for one week has a death rate far in excess of Jersey City for the whole year. Jersey City marked for the month of April, 1887, 22.6, still less than that for a single week in the cities named. London usually has a very low rate, certainly not because its water is furnished by companies, for the guilds or companies have governed that city from time immemorial; or because its waters is good, for, as a resident once said: "London water is excellent for cleaning the teeth, but inadmissible for any other purpose."

We do not claim from these reports of our own physicians, and the singularly small death-rate in a very mixed population, that the water we have is more wholesome than in other places, but we can certainly answer the malicious sneers of Mr. Bartlett and his backers by showing how healthy a population of over 150,000 is which uses Passaic water.

Mr. Bartlett is also answered by the analysis of the water used in Jersey City and a comparison with that furnished to other places.

Prof. Leeds has at different times analyzed the Passaic and compared it with other cities. As a result he states: "The Passaic is of about the same purity as the Croton, and in a list of eleven cities, beginning with Brooklyn and ending with Boston, he places VI. Croton, VII. Newark, Jersey City, Hoboken." One of the points discussed by the professor was: "To discover whether any counteracting influences are at work, so that the water may be wholly or in part restored by natural agencies to the same condition it was before contamination." This second question is of the highest importance in the light put forward by eminent English authorities that running water purifies "itself after flowing a very limited number of miles in contact with light, earth and air." The conclusion of Prof. Leeds is that the evil effects of the refuse being largely overcome in a flow of sixteen miles, does not require action.

The following table made by Professor Leeds from analysis made by him in month of June shows the grains of the principal foreign substances in a gallon of water at the places named:

	Jersey City High Service	Rochester	Cincinnati	Washington	Wilmington	Philadelphia	Boston	Brooklyn	Croton	Paterson above Falls
Albuminoid Ammonia	0.0245	0.013	0.014	0.0157	0.0175	0.0105	0.0356	0.0048	0.0157	0.0309
Chlorine	0 128	0.118	0.469	0.157	0.875	0.175	0.187	0.321	0.204	0.175
Nitrates	0.4482	0.367	0.43	0.485	0.3033	0.3066	0.6998	0.6998	0 4540	0.2741
Hardness	1.87	3.20	3.73	2.799	0.58	0.82	1.22	1 34	1.92	1.75
Total Solids	6 12	5.83	9.45	6.70	5 83	8.34	4.96	3.50	6.87	6.82

A singular fact is shown by this table, that the amount of albuminoid ammonia and solids in the Passaic are greater above the Paterson Falls than at the high service of Jersey City, and that the same elements in about the same quantities are contained in the best waters, among which is our own. From the opinions of physicians, the Board of Health reports and the analysis of the Passaic water, it is, we claim, demonstrated that our water ranks with the Croton, and above the vast majority of large cities in purity, and that it is wholesome and healthful to drink.

We have deemed it our duty to call the attention of your honorable Board to the slander on the quality of the water by Bartlett and his speculating syndicate and their fuglement, to the serious injury of Jersey City, in hopes that such methods might meet, as they deserve, your sternest condemnation.

If you are not convinced that this nameless corporation has no water to sell to you, and that you have no power to buy it, there still remains the obstacles that the water we now use is as good and cheaper than any Bartlett claims he can deliver, and the last and latest objection, that the resolution before you has been rescinded by the Board of Works, which certainly ought finally to dispose of the scheme to contract with any private corporation for our water supply. Respectfully submitted by the committee.

G. D. Van Reipen, Chairman.

James Fleming, Secretary.

Dated May 25, 1887.

On motion the report was received, ordered

spread in full on the minutes and ordered filed.

OFFICIAL COMMUNICATIONS.

The City Comptroller reported the following total receipts of the city treasury, May 20 to 26, 1887, both days included, to be $26,-113.98.

Received and ordered filed.

Communication from the Board of Public Works enclosing a number of petitions to have water pipe laid.

Received and referred to the Committee on Concurrent Resolutions.

The following concurrent resolutions were received from the Board of Public Works and referred to the Committee on Concurrent Resolutions:

1. Pay-roll, Water Rates and Assessments, Reconstruction of Streets and Sewers, April, 1887, $604.88.

2. Authorizing Committee to advertise for proposals for carting and trimming coal.

3. Authorizing Committee on Pumping and Reservoirs to purchase supplies.

4 Authorizing Committee on Water Rates and Assessments to purchase supplies.

5. Improvement of Virginia avenue, from Ocean to Jackson avenue.

6. Improvement of Cambridge avenue from South to Congress street.

7. Ordering paid certain claims.

On motion the Board took a recess for ten minutes.

The Board reassembled, all the members present.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance and Claims reported the official bond of Phillip McGovern as constable, recommending that the same be received, spread at large on the Bond Book, and ordered filed.

The ayes and nays having been called on the above report, the recommendation of the Committee was adopted unanimously.

The Committee on Concurrent Resolutions reported, recommending that the following resolutions be concurred in:

1. Awarding contract to Charles O'Neill for the construction of a sewer in Thorne street, from a point 40 feet east of Nelson avenue to and connecting with the sewer in Summit avenue.

2. Authorizing the Committee on Public Grounds and Buildings to advertise for proposals for building new Fire Engine House on Mercer street

3. Authorizing Committee on Water Rates and Assessments to employ men to blow off hydrants.

4. Pay Roll of Committee on Water Rates and Assessments for April, 1887, $405.

5. Ordering paid certain claims.

The ayes and nays having been called on each of the above resolutions the reports of the Committee were received and the resolutions adopted unanimously.

The Committee on Salaries, Taxes and Assessments reported on petitions of A. B. Dayton, Attorney, J. A. Lewis, Annie W. Jackson, William H. Corbin, William M. Dougherty, William G. Bumstead and William C. Doubleday, for compromise of assessments recommending that they be granted. The same committee reported on petition of M. J. O'Brien to have an assessment cancelled, recommending the adoption of the following resolution.

Resolved, That the City Collector be and he is hereby authorized and directed to cancel off record upon the Books in his office the assessment for grading etc., Webster avenue Lot 39, Block 795, approved September 17th 1874, amounting to $91.57, for the reason that the original assessment was paid to John J. Gaffney, Collector of Hudson City, on April 25th, 1870.

The same committee reported the salary list for the month of May, 1887, recommending that warrants be ordered drawn in accordance with the resolution.

The ayes and nays having been called on each of the above resolutions the reports of the committees were received and the resolutions adopted unanimously.

UNFINISHED BUSINESS.

By Mr. Warren, and carried:

Moved, That the resolution appointing J. Yalden as an expert be taken from the table and the clerk directed to read the same.

The clerk read the resolution, which was as follows:

Resolved, That J. Yalden be and he is hereby appointed to examine the accounts of the several municipal Boards of Jersey City at the compensation named in his communication of May 4th, 1887, to wit:

$2.50 per hour for himself, $1.25 per hour for chief clerk, and $1 per hour for other clerks.

The ayes and nays having been called on the above resolution it was adopted unanimously.

MISCELLANEOUS BUSINESS.

By Mr. Warren:

Resolved, That the term of office of Roderick B. Seymour as Corporation Attorney for Jersey City shall and does by virtue of this resolution cease on July 1st, 1887.

By Mr. Warren:

Resolved, That the term of office of Joseph Locke, as Marshal of the Second District Court of Jersey City, shall and does by virtue of this resolution cease on July 1st, 1887.

The ayes and nays having been called on each of the above resolutions, they were adopted by the following vote:

Ayes—President Edelstein, Messrs. Hardenbergh and Warren.

Nays—Messrs. Datz and Jordan.

By Mr. Hardenbergh, and carried:

Moved, That all action taken by this Board touching the appointment of Frederick J. Mersheimer, as agent for the collection of arrears of personal taxes, be and the same is hereby rescinded.

By Mr. Hardenbergh:

Resolved, That Frederick J. Mersheimer, by request of the City Collector, be and is hereby designated by this Board as the constable to whom shall be handed for collection the warrants for unpaid personal taxes; that the said Mersheimer shall enter upon his duties as such officer on the first day of July next, and continue as such officer during the pleasure of this Board, at a salary of seventy-five dollars per month; and be it further

Resolved, That said Frederick J. Mersheimer shall, before he enter upon his duties as such officer, file with the Clerk of this Board a bond, to be approved by this Board, in the sum of five thousand dollars, conditioned for the faithful performance of his duties as such officer; that he shall report daily, or as often as the City Collector shall deem necessary, to the City Collector for instruction; shall turn over weekly to the City Collector all moneys collected from week to week, and shall report to this Board at the first meeting in each month the amount of monies so by him collected.

The ayes and nays having been called on the above resolution, it was adopted by the following vote:

Ayes—President Edelstein, Messrs. Hardenbergh and Warren.

Nays—Messrs. Datz and Jordan.

By Mr. Hardenbergh:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of Hugh Dugan, County Collector, for the sum of $20,000, to be credited to the account of taxes for 1886.

By Mr. Hardenbergh:

Resolved, That the Committee on Finance and Claims be authorized, with the concurrence of the Mayor, to borrow such sum, in anticipation of the collection of taxes due in December next, as may be necessary for the payment of interest due on June 1st, 1887.

By Mr. Warren:

Resolved, That the resolutions adopted by the Board of Public Works, May 2nd, 1887, (and sent to this Board for concurrence) awarding to T. J. McKenna the contract for furnishing iron water pipe, be returned to the Board of Public Works, said T. J. McKenna having asked for and received permission to withdraw from the contract.

By Mr. Datz:

Resolved, That the several Boards of the city government be requested to send to this Board by June 23rd, 1887, their estimates for the next fiscal year.

By Mr Datz:

Resolved, That the sale for water rents of lot 27, Mercer street, block 427, levied in the year 1870, be cancelled, it appearing that said lot is and always has been a vacant lot, where no water was used and where no water pipes were laid.

By Mr. Hardenbergh:

Resolved, That the expense of examining the accounts of the several Municipal Boards of this city shall be paid out of the appropriation for claims, legal expenses and judgments, fiscal year 1886 and 1887, and that Joseph Warren be appointed a committee of one to take personal charge of the work with power to commence, pursue and suspend the work of examining the account of any Board officer or department, as he may deem it for the best interest so to do, and be it further,

Resolved, That before entering upon his duties, the accountant shall file in writing an agreement with the Clerk of this Board to perform the work aforesaid upon the terms contained in the resolution appointing him, which agreement shall also provide that all papers, memorandas, calculations and statements made by said accountant and his clerks, shall be and remain the property of the city and be filed for reference as this Board shall direct from time to time.

By Mr. Jordan:

Resolved, That the offices in the City Hall under control of this Board be closed at 12 o'clock noon on Saturdays during the months of June, July and August.

The ayes and nays having been called on each of the above resolutions they were adopted unanimously.

On motion the Board adjourned.

GEORGE F. McANENY, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Thursday, June 2nd, 1887, at 8 o'clock p. m.

Present—All the members.

On motion, the reading of the minutes of the last regular meeting was dispensed with, and they were approved as written.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Communication from W. Zoring requesting that water pipe be laid in Columbia avenue.

Received and referred to the Committee on Concurrent Resolutions.

Petition of James H. Swan to have tax sales cancelled.

Petitions of Bridget McCarthy, C. C. Jewell, Henry A. Gaede, A. Zabriskie, David Martling, Jacob Emrich, J. Gaynor and the Provident Institution for Savings for compromise of assessments.

All the above petitions were received and referred to the Committee on Salaries, Taxes and Assessments.

PRESENTATION OF CLAIMS.

Claim of the Jordan Stationery Co. of $343 for stationery furnished Assessors.

Claim of the Jordan Stationery Co. of $372.25 for Assessors' books and blanks.

Claim of the American District Telegraph Co. of $19.22 for messenger service during May, 1887.

Claim of the Jordan Stationery Co. of $101.25 for stationery furnished offices in City Hall.

Claim of the Jersey City Herald of $36.45 for advertising.

Claim of Albert Datz of $109.80 for supplies furnished City Marshal.

All the above claims were received and referred to the Committee on Printing, Stationery and Supplies.

Claim of Collins & Corbin, attorneys for Carroll & Sweeney of $111.94, being amount of judgment and costs obtained against the city.

Received and referred to the Committee on Finance and Claims.

OFFICIAL COMMUNICATIONS.

The City Comptroller reported the following total receipts of the City Treasury, May 27th to June 2d, 1887, both days included to be $37,141.17.

Received and ordered filed.

Communication from His Honor the Mayor.

JERSEY CITY, June 2, 1887.

To the Board of Finance and Taxation:

GENTLEMEN:—Your attention is respectfully called to the provision of the new police pension law, which requires payments to be made to the policemen during sickness or disability that may come upon them while in the discharge of their duty. There will need to be a special fund that may be called the "Pension and Sick Fund," so that the account can be kept separate from other accounts, and the warrants that I have signed to-day I have required to be marked for such an account. Unless there is unappropriated money enough in the City Treasury to meet the demand under the law between this and December 1st, next, you are required by one of its sections to borrow the needed amount. I do not know of any such money not appropriated. The law requires you to borrow, but as nearly as I can remember it, not having a copy before me at this moment, no method is provided for the payment of the loan.

Very respectfully,

Your obedient servant,

ORESTES CLEVELAND,

Mayor.

The communication was received and referred to the Committee on Finance and Claims.

The following concurrent resolutions were received from the Board of Public Works and referred to the Committee on Concurrent Resolutions.

1. Pay-roll Water Registrar and employes, May, 1887, $1683.36.

2. Authorizing Committee on Pumping and Reservoirs to purchase supplies.

3. Authorizing Committee on Extension and Distributions to purchase supplies.

4 Ordering paid, salary of Harry Dilkes, as draughtsman for May, 1887, $75.

5. Pay-roll Committee on Water Rates and Assessments, foreman &c., May, 1887, $598.33.

6. Ordering paid salaries of the Commissioners for October and November, 1886.

On motion the Board took a recess for ten minutes.

The Board reassembled, all the members present.

REPORTS OF STANDING COMMITTEES.

The Committee on Concurrent Resolutions reported on the following concurrent resolutions from the Board of Public Works, recommending that the following resolutions be concurred in:

1. Construction of a 15-inch vitrified pipe sewer in Ocean avenue, under the east side walk from the north side of Winfield avenue to Pearsall avenue, and a 24-inch brick sewer in Pearsall avenue to avenue E.

2. Authorizing Committee on Pumping and Reservoirs to advertise for proposals for carting and trimming coal at Belleville and High Service.

3 Authorizing Committee on Pumping and Reservoirs to purchase supplies.

4. Authorizing Committee on Water Rates and Assessments to purchase supplies.

5. Pay-roll Committee on Water Rates and Assessments for the month of May, 1887, $1683.36, excepting item 15, to wit: Charles Freeman, extra clerk, $75.

6. Ordering paid salaries of the members of the Board of Public Works for the months of October and November, 1886.

7. Ordering paid certain miscellaneous claims.

The ayes and nays having been called on each of the above resolutions, the reports of the committee were received and the resolutions adopted unanimously.

The same committee reported recommending that the following resolution be concurred in:

1. Confirming awards for damages for change of grade on Montgomery street, from Bergen to West Side avenue.

The ayes and nays having been called on the above resolution it was adopted by the following votes:

Ayes—President Edelstein, Messrs. Datz and Warren.

Nays—Messrs. Hardenbergh and Jordan.

The Committee on Salaries, Taxes and Assessments reported on petitions of C. C. Jewell, Henry A. Gaede, A. Zabriskie, David Martling, Jacob Emrich, J. Gaynor and the Provident Institution for Savings for compromise of assessments recommending that they be granted.

The ayes and nays having been called on each of the above resolutions the reports of the Committee were received and the resolution adopted unanimously.

MISCELLANEOUS BUSINESS.

By Mr. Hardenbergh:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of that officer for the sum of thirty thousand dollars to transfer that amount from water to general account to repay part of loan.

By Mr. Hardenbergh:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of that officer for the sum of twenty thousand dollars to transfer that amount from general account to assessment account as a loan.

By Mr. Datz:

Resolved, That the Corporation Counsel be requested to send to this Board by the next regular meeting his opinion upon the following question, "Has this Board the power under any circumstances to deduct from the original amount of any assessment ?"

The ayes and nays having been called on each of the above resolutions, they were adopted unanimously.

By Mr. Warren:

Resolved, That the iron box or safe in which is kept the official bonds of city officers and other valuable papers that may be deposited therein by order of this Board, if any, shall be locked by three combination locks being one for each of the three members of the Committee on Finance and Claims of this Board, and that each member of the Committee shall have exclusive custody of the combination of his own lock, so that the box or safe cannot be opened unless all three members of the said Committee are present.

By President Edelstein:

Resolved, That the special committee appointed May 5th, 1887, to have printed five hundred copies of the revised city charter be and they are hereby authorized to employ Robert S. Hudspeth to compile and revise the present volume known as the City Charter, by adding thereto all supplements and amendments to the same, and all parts of general laws affecting the local government of Jersey City passed by the Legislature of New Jersey subsequent to the passage of said charter; provided the expense for such work shall not exceed the sum of $500, and provided further that said work shall be finished and delivered to said special committee within three months from the date of the passage of this resolution: and be it further

Resolved, That the expense of such work shall be paid from the account of Claims, Legal Expenses and Judgments of this Board.

The ayes and nays having been called on each of the above resolutions, they were adopted by the following vote.

Ayes—President Edelstein, Messrs. Datz, Hardenbergh and Warren.

Nays—Mr. Jordan.

On motion the Board adjourned.

GEORGE F. McANENY, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Thursday, June 9, 1887, at 8 o'clock p. m.

Present—President Edelstein, Messrs Datz, Jordan and Warren.

Absent—Mr. Hardenbergh.

On motion the reading of the minutes of the last regular meeting was dispensed with, and they were approved as written.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Communication from John Fox, requesting the Board to settle the claim of Fox & Drummond, under their contract for laying water-pipe to supply the Township of Harrison with water from the Jersey City Water Works.

Received and referred to the Committee on Finance and Claims.

Communication from H. C. Garwood, requesting the appointment of John Garrick, as Corporation Attorney.

Received and ordered filed.

Petitions for compromise of assessments were received from A. B. Dayton, Attorney, H. Buckley, Margaret Atchison, Frank Mitchell, J. B. Culver, Grace C. Snelling, Frank G. Matthews, and William T. Bumstead, all of which were referred to the Committee on Salaries and Assessments.

PRESENTATION OF CLAIMS.

Claim of the American District Telegraph Co. of $19.37, for messenger service for Board of Finance office, for May, 1877.

Claim of the American District Telegraph Co. of $8.55 for messenger service for Mayor's office for May, 1887.

Claim of William Gorrill of $15 for ice furnished the City Hall, from April 15, to May 16, 1887.

All the above claims were received and referred to the Committee on Printing, Stationery and Supplies.

OFFICIAL COMMUNICATIONS.

Itemized requisitions were received from the City Treasurer and City Clerk, both of which were referred to the Committee on Printing, Stationery and Supplies, with power.

The City Comptroller reported the following total receipts of the City Treasury, from June 3d to 9th, 1887, both days included, to be $30,310.70

Received and ordered filed.

Opinion of the Corporation Council:

JERSEY CITY, June 9, 1887.

To the Honorable Board of Finance and Taxation:

GENTLEMEN—In reply to your resolution of inquiry as to your "power under any circumstances to deduct from the original amount of any assessment," I respectfully refer you to the act of the Legislature approved March 8th, A. D., 1883, which reads: "The Board of Finance and Taxation, or other Board having control of the financial affairs of any city in this State, or the Common Council or other legislative body of any city having no such Board, may make such revision, alteration, adjustment and settlement of past due assessments, and all interest and penalties thereon, as such Board, Common Council, or legislative body, subject to the approval of the Mayor, may or shall deem to be for the best interest of such city, provided that the provision of this act shall not apply to assessments made or assessed subsequent to the first day of January, A. D. 1881."

You will observe from the very general language of this act that you have power to deduct from the "original amount of any assessment." Very respectfully,

JOHN A. BLAIR,
Corporation Counsel.

The opinion was received and ordered filed.

Communication from the City Collector stating that he had received in his office for collection the following assessment map:

Improvement of 16th street, from Henderson street to Jersey avenue, amounting to $9,780.

Communication from J. Yalden, reporting the progress on the investigation of the city's accounts; the following is a copy of the report:

11 PINE STREET, NEW YORK.
June 9th, 1887.

To the Board of Finance, Jersey City, N. J.

GENTLEMEN—In accordance with the resolution passed by your Honorable Board on the 26th of May last, I have commenced the examination of the city's account and beg to report as follows:

Having been introduced to the officers by Mr. Joseph Warren, I examined the system adopted for the keeping of the accounts and recording the various financial matters pertaining to your city and with the view to expedite the work, I have, upon consideration, decided to commence my labors in the Collector's office.

I think that the system of receiving cash by which receipts have to be signed and recorded by other officers, as well as the collector, reduces the chance of errors in this respect to a minimum. It seems, however, that no proof has been made that the cash received for taxes as between the assessment list and the comptroller's books agree with each other.

The record of payments in the assessment books being posted from the collector's cash books, the cash column in the former should agree in the aggregate with the amounts of cash credited to each levy in the books of the city, and the balance, after crediting allowances, rebates, &c., should represent the taxes unpaid for each respective year.

This, however, is not so, in as much as the allowances, rebates, deductions, &c., made by the courts or your Board of Appeals, have not been credited, but in the assessment book the memorandum is made.

The separate accounts in the comptroller's ledger, therefore, at present show an amount as unpaid which includes all these latter, as well as all real and personal taxes yet to be collected.

With the view of arriving at these amounts as well as to agree with the collector's cash, I am engaged now upon the assessment books for the various years, beginning with the years 1881 and 1882, the abstract of which for these years is now near completion.

It having been reported to me that this is the collector's dull period, I am anxious to do all the work possible in that office before the collection of the current year's taxes, and about the end of this month I hope to be able to submit to your Board these results of the assessment books in comparison of what is shown in the comptroller's ledger.

I trust that my course in this matter will be to your satisfaction. Results will show to you readily the status of this department of the city's affairs. In the course of one or two weeks I hope to be able to report good progress, and to give you some definite results of some of the years.

Respectfully submitted,
J. YALDEN.

The communication was received and ordered filed.

Communication from the Board of Public Works, inclosing a notice from the Health Inspector in reference to the condition of Laidlaw avenue.

The communication was received and ordered returned to the Board of Public Works.

The following concurrent resolutions were received from the Board of Public Works and referred to the Committee on Concurrent Resolutions:

1. Pay-roll Committee on Water Rates and Assessments, repairing and blowing off hydrants, May, 1887, $72.

2. Pay-roll Streets and Sewers, reconstruction of streets, May, 1887, $180.25.

3. Pay-roll Committee on Extensions and Distributions, laying water pipe, May, 1887, $859.

4. Pay-roll Committee on Extensions and Distributions, repairing water pipe, May, 1887, $708.50.

5. Authorizing Committee on Pumping and Reservoirs to purchase supplies.

6. Authorizing Committee on Extensions and Distributions to purchase supplies.

7. Ordering paid salary of John Sherry, stableman, for May, 1887, $60.

8. Ordering paid certain miscellaneous claims.

On motion the Board took a recess for ten minutes.

The Board reassembled, the following members present:

President Edelstein, Messrs. Datz, Jordan and Warren.

Absent—Mr. Hardenbergh.

REPORTS OF STANDING COMMITTEES.

The Committee on Concurrent Resolutions reported recommending that the following resolutions from the Board of Public Works be concurred in:

1. Pay-roll Committee on Water Rates and Assessments, foreman, etc., May, 1887, $598.33.

2. Authorizing Committee on Pumping and Reservoirs to purchase supplies.

3. Authorizing Committee on Extensions and Distributions to purchase supplies.

4. Construction of a sewer in St. Paul's avenue, from a point 25 feet east of Summit avenue, to and connecting with the sewer on Perry street.

5. Improvement of Virginia avenue, from Ocean to Jackson avenue.

6. Improvement of Cambridge avenue from South to Congress streets.

7. Improvement of Chestnut avenue from Newark avenue to the Pennsylvania Railroad cut.

8. Ordering paid salary of Charles Freeman, as extra clerk for May, 1887, $75.

9. Ordering paid salary of Harry Dilkes, as draughtsman, for May, 1887, $75

10. Ordering paid claim of Lynch and Murphy of $40, for horse-shoeing.

11. Ordering paid certain miscellaneous claims.

The ayes and nays having been called on each of the above resolutions the reports of the committee were received and the resolutions adopted by the following vote:

Ayes—President Edelstein, Messrs. Datz, Jordan and Warren.

Absent—Mr. Hardenbergh.

The Committee on Salaries, Taxes and Assessments reported on petition of James H. Swan, recommending the adoption of the following resolution:

Resolved, That the City Clerk be and he is hereby directed to cancel of record upon the books in his office the sales for taxes for years 1873 to 1880 inclusive, on lot 11, block 1, Gould and Morrill's Map.

The same committee reported on petition of A. B. Dayton, Attorney, H. Buckner, Margaret Atchison, Frank Mitchell, J. B. Culver, Grace C. Snelling, F. J. Matthews and W. G. Bumsted, for compromise of assessments, recommending that they be granted.

The ayes and nays having been called on each of the above resolutions, the reports of the Committee were received and the resolutions adopted by the following vote:

Ayes—President Edelstein, Messrs. Datz, Jordan and Warren.

Absent—Mr. Hardenbergh.

The Committee on Printing, Stationery and Supplies reported on claim of John G Gopsill, recommending the adoption of the following resolution:

Resolved, That a warrant be ordered drawn on the City Treasurer, in favor of John G. Gopsill, for the sum of $20 for postage stamps, furnished City Comptroller's office.

The ayes and nays having been called on the above resolution the report of the Committee was received and the resolution adopted by the following vote:

Ayes—President Edelstein, Messrs. Datz, Jordan and Warren.

Absent—Mr. Hardenbergh.

MISCELLANEOUS BUSINESS.

By Mr. Datz:

Resolved, That the resolution passed May 26, 1887, declaring the office of Joseph Locke as Marshal of the Second District Court vacant July 1st be, and it is hereby rescinded.

The ayes and nays having been called on the above resolution, it was adopted by the following vote:

Ayes—Messrs. Datz, Jordan and Warren.

Nays—President Edelstein.

Absent—Mr. Hardenbergh.

On motion the Board adjourned.

GEORGE F. McANENY, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Thursday, June 16, 1887, at 8 o'clock p. m.

Present—President Edelstein, Messrs Datz, Jordan and Hardenbergh.

Absent—Mr. Warren.

On motion the reading of the minutes of the last regular meeting was dispensed with, and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of Joseph Weiler for the return of money paid in error on taxes.

Petition of P. McGuire for the return of money paid twice on water rents.

Petition of Philip Tumulty to have assessments reduced.

Petitions of Mr. J. O'Brien, John Gaynor, Sarah E. Gilbert, William G. Bumsted, Mrs. M. A. Feeney, M. R. Case, Henry A. Gaede and Edward Russ for compromise of a sessments.

All the above petitions were received and referred to the Committee on Salaries Taxes and Assessments.

PRESENTATION OF CLAIMS.

Claim of the United Gas and Improvement Co. of $20.10 for gas consumed in City Hall.

Received and referred to the Committee on Printing, Stationery and Supplies.

OFFICIAL COMMUNICATIONS.

Official bond of John E. Scott as City Clerk in the sum of $25,000 with William Clarke and Peter Bentley as sureties.

Official bond of Frederick J. Mersheimer as agent for the collection of arrears of personal taxes in the sum of $5,000 with Emile Steger and Frederick W. Knoblauch as sureties.

Both the above official bonds were received and referred to the Committee on Finance and Claims.

Communication from the City Clerk requesting the cancellation of the sale made to the city treasure September 26th, 1873, for unpaid taxes of 1871, of property in the Second district described as plot about 24 lots, Bank street, block 501, assessed to William Gilbert for the reason that the lots in question cannot be located.

Received and referred to the Committee on Salaries, Taxes and Assessments.

The City Comptroller reported the following total receipts of the City Treasury from June 10th to 16th, 1887, both days included to be $40,235.54.

Received and ordered filed.

Resolution from the Board of Aldermen requesting the Board of Finance and Taxation to make a personal examination of the property known as the uncompleted portion of Reservoir No. 3, and to favorably consider the proposition to secure the said property for a Public Park, or to improve the same in such a manner as will effectually abate the nuisance at present existing.

By Mr. Datz:

Moved, That the resolution be referred to a committee consisting of three members of this Board.

By Mr. Hardenbergh and carried :

Moved that President Edelstein, Messrs. Datz and Jordan be appointed to act as such committee.

Communication from the Board of Education requesting a hearing in reference to the appropriations required by said Board for the fiscal year 1887 and 1888.

Received and ordered filed and Clerk directed to notify Board of Education that a hearing would be given on Thursday evening, June 23d.

Estimate of Appropriations required by the Board of Education for the fiscal year 1887 and 1888, as follows:

Teachers Salaries	$205,000
Fuel	8,000
Salaries of Janitors	16,000
Salaries Superintendent and Clerk	4,500
Furniture Repairs and Gas	10,000
Books, Stationeryand Music	7,000
Rentals	1,200
Printing and Blanks	1,000
Janitors' Supplies	1,000
Census	2,000
Annual Report	350
Additions to School Buildings Nos. 3, 4, 11, 13 and 14	50,000
New school at Marion in place of Annex Nos. 9 and 15	10,000
Total	$316,050

The resolution was received and referred to the Committee of the Whole.

The following concurrent resolution was received from the Board of Public Works and referred to the Committee on Concurrent Resolutions with power.

Authorizing the Board of Public Works to supply the Township of Kearney with water at the same rate and terms as now supplying to township of Harrison.

The following concurrent resolutions were received and referred to the Committee on Concurrent Resolutions.

1. Pay-roll, Water Rates and Assessments, Distributing Water Bills, May, 1887, $375.

2. Pay-roll, Pumping and Reservoirs, Engineers etc. at Belleville and High Service, May, 1887, $2,904.

3. Authorizing Committee on Water Rates and Assessments to purchase supplies.

4. Authorizing Committee on Pumping and Reservoirs to purchase supplies.

5. Improvement of Halladay street from Communipaw avenue to the northerly right of way of the Newark and New York R. R.

6. Ordering paid certain claims.

On motion the Board took a recess for ten minutes.

The Board reassembled the following members present:

President Edelstein, Messrs. Datz, Hardenbergh and Jordan.

Absent—Mr. Warren.

REPORT OF STANDING COMMITTEES.

The Committee on Finance and Claims reported verbally on the official bonds of John E. Scott, as City Clerk, and Frederick J. Mersheimer as Agent for the collection of arrears of personal taxes recommending that they be received, spread at large on the bond book and ordered filed.

The ayes and nays having been called on the above recommendation the report of the committee was received and the recommendation of the Committee adopted by the following vote:

Ayes—President Edelstein, Messrs. Datz, Hardenbergh and Jordan.

Absent—Mr. Warren.

The Committee on Salaries, Taxes and Assessments reported on petition of John Gaynor, Sarah E. Gilbert, William G. Bumsted, Mrs. M. A. Feeney, M. R. Case, Henry A. Gaede, M. J. O'Brien and Edward Russ for compromise of assessments recommending that they be granted.

The ayes and nays having been called on

each of the above resolutions, the reports of the Committee were received and the resolutions adopted by the following vote:

Ayes—President Edelstein, Messrs. Datz, Hardenbergh and Jordan.

Absent—Mr. Warren.

MISCELLANEOUS BUSINESS.

By Mr. Hardenbergh:

Resolved, That the Committee on Finance and Claims be authorized with the concurrence of the Mayor to borrow such sum in anticipation of the collection of taxes due in December next as may be necessary for the payment of interest due on July 1, 1887.

By Mr. Datz:

Resolved, That a warrant for $17.24 be ordered drawn upon the City Treasurer in favor of Joseph Weiler, being amount paid in error for taxes of 1885 on lot A, block 1,359 and that the City Collector be notified.

By Mr. Datz:

Resolved, That the sale made to the City Treasurer September 26, 1873, for taxes of 1871 of plot about 24 lots Bank street, block 501, Second District, be cancelled of record by the City Clerk for the reason that the property cannot be located.

The ayes and nays having been called on each of the above resolutions, they were adopted by the following vote:

Ayes—President Edelstein, Messrs. Datz, Hardenbergh and Jordan.

Absent—Mr. Warren.

On motion, the Board adjourned.

GEORGE MCANENY, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Thursday, June 23, 1887, at 8 o'clock p. m.

Present—All the members.

On motion the reading of the minutes of the last regular meeting was dispensed with, and they were approved as written.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of P. H. Nugent for the return of money paid twice on taxes.

Petition of D. Van Winkle for the return of money paid in error on water rents.

Petition of John C. Crevier for compromise of taxes.

Petitions of E. Russ, The Jersey City Gas Company, A. B. Dayton, Atty., W. G. Bumstead and D. W. Lawrence, for compromise of Assessments.

All the above petitions were received and referred to the Committee on Salaries, Taxes and Assessments.

Communication from certain property owners on the line of Rose avenue, protesting against the awarding of damages for the opening and widening of Rose avenue.

Received and referred to the Committee on Concurrent Resolutions.

PRESENTATION OF CLAIMS.

Claim of The Argus of $216 for official printing.

Claim of the American District Telegraph Company of $5.80 for messenger service for Mayor's office during May, 1887.

Both of the above claims were received and referred to the Committee on Printing, Stationery and Supplies.

Claims of John A. Blair, Corporation Counsel, of $35.92 for disbursements, from November 16th, 1886, to June 20th, 1887.

Claim of J. Yalden of $688 75 for services as expert in examining the books of the City Collector, from May 28th to June 18th, 1887.

Both the above claims were received and referred to the Committee on Finance and Claims.

OFFICIAL COMMUNICATIONS.

Itemized requisition from the City Collector for stationery.

Received and referred to the Committee on Printing, Stationery and Supplies, with power.

Official bond of Patrick McGinness as Constable, in the sum of $1,000, with Bernard McGinness and Philip Tumilty as sureties.

Received and Referred to the Committee on Finance and Claims.

The City Comptroller reported the following total receipts of the City Treasury, June 17th to 23d, both days included to be $43,207.00.

Received and ordered filed.

Estimates of Appropriations required by the several Boards of the City Government for the fiscal years 1887 and 1888, as follows:

Board of Fire Commissioners:

For salaries	$82,650
For General Account	20,000
For one new Steam Fire Engine	4,000
For one new Hook and Ladder Truck	2,000
For Rebuilding two Steamers	3,500
For Hose	3,000
Total	$115,150

Board of Police Commissioners:

For Lamps and Lights	$92,000
For Hospitals and Dispensaries	15,000
For Station Houses and Prisons	14,660
For Salaries	234,668
For Police Justices	5,000
Rentals	1,540
To pay Officer Kiernan's back pay	500
Total	$363,368

Board of Aldermen:

For Relief of Out-Door Poor	$12,000
For Printing, Stationery and Supplies	3,000
For Publication of City Ordinances in book form	400
For Rent of Armories and Supplies	5,000
For Elections	11,000
For care and improvement of Public Grounds and Buildings	3,000
For urinals for Parks and Sewer Connections for same	1,000
For salaries City Clerk, City Marshall and Overseer of the Poor	4,000
For Inspector of Buildings	1,500
For celebration of 4th of July	1,000
For observance of Decoration Day.	200
For trimming and removing trees dangerous to life and limb	500
For District Courts	10,350
For a floating salt water Bath	5,000
For improving land owned by the City and purchased for Reservoir purposes and not required for such purpose and to render such suitable for its use by the public as a Park as provided for by an Act concerning cities passed June 1st, 1886	10,000
For signs for Street names at Street intersections	1,000
For new settees for Parks	1,000
For improvement of the Parks	5,000
Total	$75,950

Board of Public Works:

For cleaning and sweeping the streets	$15,000.00
For removing ashes and garbage	25,000.00
For cleaning sewers and removing the refuse	15,000.00
Repairing and trimming unpaved streets	10,000.00
Repairing paved streets	25,000 00
Repairing sewers	10,000.00
For incidental account	2,500.00
For public buildings and grounds	1,000.00
For salaries of Commissioners	3,000.00
For salaries of clerks	2,700.00
For salary of street Commissioners	1,500.00
For salary of Sewer Inspector	1,200.00
For Printing and stationery	1,500.00
For Engineering Bureau	10,000.00
For Insurance on Public Buildings	900 00
For repairs to public schools and grounds	10,000.00
For new school house	40,000.00
Reconstruction of streets	206,775.20
Reconstruction of sewers	42,360.00

All of the above estimates were received and referred to the Committee of the Whole.

The following concurrent resolutions were received and referred to the Committee on Concurrent Resolutions:

1. Awarding damages for the opening, widening and changing as to boundaries of Rose avenue.

2. Awarding damages for the widening and changing the boundaries of Jackson avenue from Orient avenue to Kearney avenue.

3. Awarding contract to Michael Curley for the improvement of Griffith street from Palisade to Central avenues.

4. Awarding contract to James Coyle for furnishing and delivering about 10,000 tons of anthracite coal from the Beaver Brook mine to Belleville and High Service Pumping Station, at the price named in his proposal, viz.: $3.85 per gross ton of 2,240 pounds.

5. Awarding contract to T. J. McDonald for rebuilding Engine House No. 3, on Mercer street, at the price named in his proposal, viz., $5,287.

6. Construction of a sewer in Sherman avenue, from Bowers street to a point 40 feet south of South street.

7. Ordering paid certain claims.

On motion the Board took a recess for ten minutes.

The Board reassembled all the members present.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance and Claims reported recommending the payment of the following claims:

$688.75 to J. Yalden for services as expert in examining the books and accounts in the City Collector's office from May 28th to June 18th, 1887, as per agreement.

$39 20 to Doan and Pilson for printing law cases.

$50.18 to Isaac Romaine for taking testimony in case for and against the city.

The same committee reported verbally on the official bond of Patrick McGinniss as Constable, recommending that the same be received, spread at large on the bond book and filed.

The ayes and nays having been called on each of the above reports the resolutions and recommendations were adopted unanimously.

The Committee on Concurrent Resolutions reported on concurrent resolutions from the Board of Public Works recommending that the following resolutions be concurred in:

1 Authorizing Committee on Pumping and Reservoirs to purchase supplies.

2. Authorizing Committee on Pumping and Reservoirs to purchase supplies.

3. Authorizing Committee on Extension and Distributions to purchase supplies.

4. Authorizing Committee on Water Rates and Assessments to purchase supplies.

5. Construction of a sewer in Tonnelle avenue from Bergen avenue to a point 50 feet north of Magnolia avenue.

6. Awarding contract to Patrick Long for a sewer in Paterson street, from a point 135 feet east of Passaic avenue to Pierce avenue.

7. Awarding contract to Terence J. McDonald for the rebuilding of Engine House No. 3, on Mercer street, at the price named in his proposal, viz., $5,287.

8. Pay-roll, Pumping and Reservoir, Engineers, etc., at Belleville and High Service, May, 1887, $2,904.10.

9. Pay-roll, Streets and Sewers, reconstruction of streets, May 1887, $180.25

10. Pay-roll, Water rates and Assessments, repairing and blowing off hydrants, May 1887, $72.

11. Ordering paid claim of John Sherry of $60, for services as stableman, May, 1887.

12. Ordering paid certain claims of the Lehigh Valley Coal Company.

13. Ordering paid certain miscellaneous claims.

14. Ordering paid claim of W. S. Weed of $10, for car fare.

The ayes and nays having been called on each of the above resolutions, the reports of the Committee were received and the resolutions adopted unanimously.

The Committee on Salaries, Taxes and Assessments reported on petition of P. McGuire for the return of money paid twice on water rents, recommending the adoption of the following resolution:

Resolved, That a warrant be drawn upon the City Treasurer in favor of Patrick McGuire for the sum of $9.85, being amount paid twice for water rents of 1883, on lots 27 and 28, block 202, No. 18 Mercer street, and that the Water Registrar be notified.

The same committee reported on petition of E. Russ, The J. C. Gas Light Company, A. B. Dayton, Attorney, W G. Bumstead and D. W. Lawrence for compromise of assessments, recommending that they be granted.

The ayes and nays having been called on each of the above resolutions the reports of the committee were received and the resolutions adopted unanimously.

The Committee on Printing, Stationery and Supplies reported recommending the payment of the following claims:

$159.80 to Albert Datz for supplies for City Marshal.

$372.25 to Jordan Stationery Co. for Books and Blanks furnished the Assessors.

$8 55 to American District Telegraph Co. for Messenger service for Mayor's office during May, 1887.

$19.22 to the American District Telegraph Co. for messenger service during May, 1887.

$36.45 to the Jersey City Herald for advertising.

The ayes and nays having been called on each of the above resolutions the reports of the Committee were received and the resolutions adopted unanimously.

Miscellaneous business.

By Mr. Hardenbergh:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of that officer for the sum of fifty thousand dollars to transfer that amount from water account to general account to return part of loan.

By Mr. Hardenbergh:

Resolved, That warrants be ordered drawn upon the City Treasurer in favor of that officer as follows to be deposited in the Hudson County National Bank to the credit of July, 1887, interest.

On general account	$30,000
On general account	35,730
On general account to pay interest on assessment bonds	20,000
On general account to pay interest on assessment bonds	22,805
On water account	27,315
On water account	30,090

By Mr. Hardenbergh:

Resolved, That the sum of sixty thousand dollars be borrowed from the Sinking Fund of 1873, and that a bond be executed by the Mayor and City Clerk, under the Corporate seal of the city, in favor of the Sinking Fund Commissioners, payable on demand, as the evidence of such indebtedness.

The ayes and nays having been called on each of the above resolutions, they were adopted unanimously.

By Mr. Datz, and carried:

Moved, That the Clerk of this Board notify the Board of Fire Commissioners, the Board of Police Commissioners, the Board of Public Works and the Board of Aldermen, that this Board will give them a hearing in reference

to their several appropriations asked for, on Thursday next, at 8 o'clock p. m.

By Mr. Hardenbergh, and carried:

Moved, That the resolution adopted June 2nd, 1887, authorizing the special committee to appoint Robert S. Hudspeth to revise the city charter, be and the same is hereby rescinded and made null and void.

By Mr. Hardenbergh:

Resolved, That Thomas F. Noonan, Jr., be and he is hereby employed and appointed to compile and codify the Charter of Jersey City, together with all acts of the Legislature of New Jersey amendatory thereof and supplementary thereto up to date, the said compiled code to contain references to decisions of the Supreme Court and Court of Errors of said State bearing upon said city,—he to receive for such services such compensation as the same may be reasonably worth, the same to be appropriated and paid by this Board for said city, from time to time as the said work progresses toward completion, the said work to be done in connection with the Corporation Counsel of said city.

The ayes and nays having been called on the above resolution it was adopted by the following votes:

Ayes—President Edelstein, Messrs. Hardenbergh and Warren.

Nays—Messrs. Datz and Jordan.

By Mr. Hardenbergh and carried:

Moved, That we do now proceed to the election of a Corporation Attorney.

Mr. Hardenbergh nominated Robert S. Hudspeth.

The President appointed as tellers Messrs. Datz and Warren.

One ballot was had with the following result:

Robert S. Hudspeth received three votes. Two blanks were cast.

Robert S. Hudspeth having received a majority of the votes cast, he was declared elected as Corporation Attorney.

On motion, the Board adjourned.

GEORGE F. MCANENY, Clerk.

Meeting of the Board of Commissioners of the Sinking Fund held in the City Hall, Thursday, June 23d, 1887, at 9 o'clock p. m.

Present—President Edelstein, Messrs. Datz, Hardenbergh, Jordan and Warren.

By Mr. Hardenbergh:

Resolved, That the sum of sixty thousand dollars be loaned to the Board of Finance and Taxation, to be taken from the fund of 1873, and that a bond be executed by the Mayor and City Clerk under the Corporate Seal of the city in favor of the Sinking Fund Commissioners, payable on demand.

The ayes and nays having been called on the above resolution, it was adopted unanimously.

On motion the Board adjourned.

GEORGE F. MCANENY, Clerk.

Special meeting of the Board of Finance and Taxation, held in the City Hall, Thursday, June 30, 1887, at 4 o'clock p. m.

Present—President Edelstein, Messrs. Datz, Hardenberg and Warren.

Absent—Mr. Jordan.

The clerk read the call signed by President Edelstein, which call was for the transaction of regular business.

On motion the reading of the minutes of the last regular meeting was dispensed with, and they were approved as written.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Communication from Joseph Koehler, in reference to the vacation of part of Merseles street.

Received and referred to a Special Committee consisting of President Edelstein, Messrs. Datz and Warren.

Petitions of B. Illingsworth, Henry A. Gaede Attorney, Louisa Keegan, William A. Lewis, Attorney, A. J. Jardine, W. W. Gilman. W. G. Bumstead, Attorney, T. D. Vondy and Annie J. Barbier for compromise of assessments.

All the above petitions were received and referred to the Committee on Salaries, Taxes and Assessments.

PRESENTATION OF CLAIMS.

Claim of William D. Daly of $33.77 for taxed costs in the case of Frank Kirnan vs. The Board of Police Commissioners.

Claim of Vredenburgh & Garretson of $116.01 for tax costs in the case of the State, the Pennsylvania Railroad Company et al. vs. The Mayor and Aldermen of Jersey City.

Both the above claims were received and referred to the Committee on Finance and Claims.

OFFICIAL COMMUNICATIONS.

The following concurrent resolutions were received from the Board of Public Works and referred to the Committee on Concurrent Resolutions:

1. Pay-roll Committee on Water Rates and Assessments, Registrar and Clerk, June, 1887, $1,683.36.

2. Pay roll Extensions and Distributions, repairing pipe, April, 1887, $848.

3. Pay-roll Extensions and Distributions, laying pipes, April, 1887, $2,292.

4. Pay-roll Water Rates and Assessments, repairing and blowing off hydrants, April, 1887, $543.

5. Pay-roll Water Rates and Assessments, foreman, etc., June, 1887, $598.33.

6. Authorizing Committee on Water Rates and Assessments to purchase supplies.

7. Authorizing Committee on Pumping and Reservoirs to purchase supplies.

8. Authorizing Committee on Extensions and Distributions to purchase supplies.

9. Authorizing Committee on Extensions and Distributions to purchase supplies.

10. Requesting an appropriation of $5,500, to build steps from Palisade avenue, opposite Laidlaw avenue, to Hoboken avenue.

11. Authorizing Committee on Streets and Sewers to make a contract with Geo. F. Swift, to clean certain streets and move the garbage therefrom during the night.

12. Ordering paid the salary of John Sherry $60. for June 1887.

13. Ordering paid certain miscellaneous claims.

Itemized requisition from the City Comptroller for Stationery.

Referred to the Committee on Printing, Stationery and Supplies, with power.

The City Comptroller reported the following total receipts of the City Treasury, from June 24 to 30, 1887, both days included, to be $132,125.04.

The following resolution was received from the Board of Aldermen:

Resolved, That by and with the concurrence of the Board of Finance and Taxation, application be made to the Circuit Court of the County of Hudson, on Saturday the twenty-third day of July next, at the hour of ten o'clock in the forenoon of that day, for the appointment of three freeholders and residents of this State as Commissioners of Adjustment, for the purpose of performing the duties and executing the powers conferred by Chapter CXII of the laws of 1886, entitled "an act concerning the settlement and collection of arrearages of unpaid taxes, assessments and water rates or water rents, in cities of this State, and imposing and levying a tax assessment or lien in lieu and instead of such arrearages, and to enforce the payment thereof to provide for the sale of land subjected to future taxation and assessments," passed March 30, 1886, and be it further,

Resolved, That notice of such application signed by the City Clerk be given by publication as provided in said act.

The above resolution was received and referred to the Committee on Finance and Claims.

Resolution from the Board of Fire Commissioners requesting transfer of $300 from the appropriation of hose to the general account, fiscal year 1887.

On motion the Board took a recess for ten minutes.

The Board reassembled, the following members present.

Present—President Edelstein, Messrs. Datz, Hardenbergh and Warren.

Absent—Mr. Jordan.

The Committee on Finance and Claims reported recommending the payment of the following claims:

$33.77 to William D. Daly, being amount of tax bill of costs in the case of Frank Kiernan vs. the Board of Police Commissioners of Jersey City.

$35.92 to John A. Blair for disbursements and expenses as Corpopation Counsel from November 16th, 1886 to June 20th, 1887.

The ayes and nays having been called on each of the above resolutions, the reports of the Committee were received and the resolutions adopted by the following vote:

Ayes—President Edelstein, Messrs. Datz, Hardenbergh and Warren.

Absent—Mr. Jordan.

The Committee on Concurrent Resolutions reported recommending that the following resolutions be concurred in:

1. Pay-roll water rates and assessments, Registrar and clerks, June, 1887, $1,683.36.

2. To supply township of Kearney with water at the same rate and terms as now supplied the township of Harrison.

3. Pay-roll Water Rates and Assessments, distributing water bills, month ending June, 1887, $375.

4. Construction of a sewer in Johnson avenue, from a point 20 feet north of Garrabrant to and connecting with the present sewer in Pine street.

5. Improvement of Halladay street, from Communipaw avenue to the northerly right of way of the Newark and New York Railroad.

6. Ordering paid claim of Albert R. Leeds, of $125 for service as consulting chemist for

the half-year ending June 30, 1886.

7. Ordering paid certain miscellaneous claims.

The ayes and nays having been called on each of the above resolutions, the reports of the committee were received and the resolutions adopted by the following vote:

Ayes—President Edelstein, Messrs. Datz, Hardenbergh and Warren.

Absent—Mr. Jordan.

The Committee on Salaries, Taxes and Assessments reported on petition of Daniel Van Winkle for the return of money paid twice on water rents, of 1887, recommending the adoption of the following resolution:

Resolved, That a warrant be ordered,drawn upon the City Treasurer in favor of Daniel Van Winkle for the sum of $9.50, being amount paid twice for water rents of1887, on lot 70, block 408, and that the Water Registrar be notified.

The same committee reported on petitions of William Harney, B. Illingsworth, Henry A. Gaede, Louisa Kegan, William A. Lewis, A. J. Jardine, W. W. Gillman, Wm. G. Bumstead, attorney, T. O. Vondy and Annie J. Barbier, for compromise of assessments, recommending that they be granted.

The ayes and nays having been called on each of the above resolutions the reports of the committee were received and the resolutions adopted by the following vote:

Ayes—President Edelstein, Messrs. Datz, Hardenbergh and Warren.

Absent—Mr. Jordan.

MISCELLANEOUS BUSINESS.

By Mr. Hardenbergh:

Whereas, The Board of Aldermen of Jersey City adopted the following resolution the twenty-eight day of June, eighteen hundred and eighty-seven, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation, application be made to the Circuit Court of the County of Hudson on Saturday, the twenty-third day of July next, at the hour of ten o'clock, in the forenoon of that day, for the appointment of three freeholders and residents of this State, as Commissioners of Adjustment, for the purpose of performing the duties and executing the powers conferred by Chapter CXII, of the Laws of 1886, entitled "an act concerning the settlement and collection of arrearages of unpaid taxes, assessments and water rents, in cities of this State, and imposing and levying a tax, assessment or lien in lieu and instead of such arrearages, and to enforce the payment thereof,and to provide for the sale of lands subjected to future taxation and assessments. "Passed March 30, 1886; and be it further

Resolved, That notice of such application signed by the City Clerk be given by publication, as provided in said act;" therefore be it

Resolved, By the Board of Finance and Taxation of Jersey City, that the said resolution be and the sale is hereby concurred in; and be it further

Resolved, That the Board of Finance and Taxation of Jersey City hereby assent and agree to the making of the said application.

By Mr. Datz:

Resolved, That the sum of $25.00 be paid to Mrs. Kate Batersbee for service in cleaning office in City Hall during June, 1887.

By Mr. Datz:

Whereas, The time limited for the payment of taxes of 1883, levied and assessed according to law, on lands, tenements or real estate within the corporate limits of Jersey City, has expired and a portion of the taxes for said year remains unpaid, as appears by the list of unpaid taxes for said year, prepared by the City Collector from the books in his offices and laid before this board for action thereon, therefore

Resolved, That the City Collector be and he is hereby directed to sell at public auction pursuant to the City Charter of Jersey City and the supplements thereto, and the general laws of this State applicable thereto, after making advertisement and giving such notice of said sale as required by law,said lands,tenements or real estate within the corporate limits of Jersey City, for the taxes of said year 1883, that have been assessed and remain unpaid at the time of said sale for the non-payment of said taxes, together with all interest and costs thereto added, pursuant to said charter and supplement, and the general laws of this State applicable thereto and that said sale may be continued from day to day, until all the property is offered for sale, and that the City Treasurer shall purchase for the city all property upon which the taxes remain unpaid at the end of the sale.

By Mr. Hardenbergh:

Resolved, That the salary of Robert S. Hudspeth, as Corporation Attorney, be fixed at and after the rate of eighteen hundred dollars per annum, payable monthly, and that before entering upon the duties of his office, the said Robert S. Hudspeth, file a consent with the Clerk of this Board, agreeing to perform all the duties of said office for the salary aforesaid.

By Mr. Hardenbergh:

Resolved, That any parties interested in furnishing Jersey City with pure and wholesome water, may have an opportunity to be heard at any of the regular meetings of this Board, during the months of July and August, 1887.

By Mr. Hardenbergh:

Resolved, That a warrant be drawn upon the City Treasurer in favor of Maitland Phelps & Co., for the sum of $4,375.00 being in full payment of lost coupons, Nos. 565 to 624 inclusive, Nos. 624 to 644 inclusive, Nos. 866 to 884 inclusive, No. 855, Nos. 905 to 944 inclusive, Nos. 1310 and 1311 due April 1, 1886, each of the value of $35 cut from bonds issued by the City of Jersey City and known as the Jersey City Water Scrip Bonds and alleged to have been lost with the steamship Oregon on its passage to New York on or about the 12th day of March, 1886.

By President Edelstein:

Resolved, That the regular meetings of this Board be held on Friday of each week at 4:30 o'clock p. m., until further notice.

The ayes and nays having been called on each of the above resolutions they were adopted by the following vote:

Ayes—President Edelstein, Messrs. Datz, Hardenbergh and Warren.

Absent, Mr. Jordan.

By Mr. Hardenbergh and carried:

Moved that when this Board adjourn it will adjourn to meet on Tuesday, July 5, 1887, at 4:30 to consider the appropriations required for the next fiscal year and that the clerk be directed to request the Mayor and Corporation Counsel to be present.

On motion, the Board adjourned.

GEORGE F. McANENY, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall Friday, July 8th, 1887, at 4:30 o'clock p. m.

Present—All the members.

On motion the reading of the minutes of the last meeting was dispensed with, and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Communication of W. C. Heppenheimer, requesting the Board to place in the next tax levy the sum of $10,000 for the purpose of making a public park out of the unused portion of the Reservoir property.

Communication from Alderman Elliott, requesting that a time be designated to meet the Citizens' of the Fourth Aldermanic District for the purpose of a personal visit to that portion of the reservoir not used for reservoir purposes.

Both the above communications were received and referred to the Special Committee on Reservoir Park, appointed June 16th, 1887.

Petitions from John Garrick, George Luxton, L. and A. Zabriskie, J. A. Alexander and D. Van Winkle for compromise of assessments.

Petition of Stephen Morgan for the return of money paid twice on water rents.

Petition of T. J. Kennedy, attorney, for an adjustment of an assessment.

All the above petitions were received and referred to the Committee on Salaries, Taxes and Assessments.

PRESENTATION OF CLAIMS.

Claim of Albert Datz of $39.40 for stationery for City Collector.

Claim of George C. Doyle of $10 for services as expert in examining unsafe buildings.

Claim of the Sunday Morning News of $36 for advertising.

Claim of Hoos and Schultz of $15 for carpet for captain's office at First Precinct Station house.

Claim of The Jordan Stationery Co., of $17, for stationery furnished Corporation Counsel's office.

Claim of the Jordan Stationery Co. of $33.50 for stationery furnished City Treasurer's office.

Claim of the Jordan Stationery Co. of $58.20 for stationery furnished City Comptroller's office.

Claim of the Jordan Stationery Co. of $30.50 for stationery furnished City Clerk.

All the above claims were received and referred to the Committee on Printing, Stationery and supplies.

OFFICIAL COMMUNICATIONS.

The City Comptroller reported the following total receipts of the City Treasury, July 2nd to 8th, 1887, both days included to be $115,653.11.

The report was received and ordered filed.

Communication from the Corporation Counsel.

JERSEY CITY, July 8th, 1887.

To the Hon. the Board of Finance and Taxation:

GENTLEMEN—In the matter of the protest against your Board concurring in the resolution of the Board of Works for the improvement of Rose avenue, the facts as I understand them are as follows. The proceedings met with no objections until the point where a remonstrance was put in, afterwards some of the remonstrants (who had been induced to remonstrate by false representations made to them,) withdrew their names from the remonstrance, and then the Board of Works went on with the work, and passed the resolution now before you. The remonstrance was not made by the "owners of two-thirds of the property to be assessed for the improvement," and, therefore, the Board of Works properly directed the work to proceed. I believe your Board should concur in the resolution of the Board of Works ordering the improvement to go forward.

Very truly,

JOHN A. BLAIR,
Corporation Counsel.

The communication was received and ordered filed.

Communication from His Honor the Mayor.

JERSEY CITY, July 8th, 1887.

To the Board of Finance and Taxation:

GENTLEMEN—The legislature of 1886 authorized the Revision of the laws of the State to be continued, and the work has been completed up to the end of last year.

Frederick D. Linn & Co. of this city will shortly publish the Continued Revision, and in the meantime, they have published that portion relating to Municipal Corporations in a separate volume, a copy of which I respectfully transmit herewith for your consideration.

If purchased in sheets it can be procured for $2.25 a volume, and I respectfully recommend that 200 copies be purchased, to be bound with the same number of reprints of the City Charter and amendments which should be made to conform in size and character.

By this means we shall get the volume we so much need in all the departments of the City Government, at a very early day and at moderate expense.

Very Respectfully,
Your obedient servant,
ORESTES CLEVELAND.

Received and ordered filed.

Communication from His Honor the Mayor:

JERSEY CITY, July 7, 1887.

To the Board of Finance and Taxation:

GENTLEMEN:—The resolution passed by your honorable body on June 23, and presented to me for signature, June 28, last past, is herewith returned with my objections.

The resolution appoints Thomas F. Noonan, jr., "to compile and codify the Charter of Jersey City, together with all acts of the Legislature of New Jersey, amendatory thereto and supplementary thereof," etc., the compiled code to contain, etc.

It is not in the power of any department of the City Government to codify the charter and acts of the Legislature.

We can reprint them as they are and we can arrange a copious and comprehensive index, but that is as far as we can go with the charter and its amendments.

Your resolution calls for a code, something useless to the city, because it would have no force.

The legislature could be asked to give it the force of law, but still that was done it would be absolutely useless.

If it was intended by your honorable body that a code should be so prepared for presentation to the legislature, then I am opposed to undertaking the work in this way.

It is too important a work to be undertaken under this resolution.

If it was intended by your honorable body that the present charter and amendments should be prepared for printing, as authorized by resolutions of your board May 5th, last, and a special committee appointed at that time for the purpose; then this resolution should require, in addition to "reference to decisions of the Supreme Court and Court of Errors" that all general laws of the State should be examined and such portions selected for printing as in any manner affected the interest of the city.

The resolution should also require that a full and comprehensive index must be prepared, but these matters are not mentioned. The resolution is also open to the fatal objection that it provides no fixed compensation for the work required to be done, nor any time in which it shall be completed, nor is it stated out of what fund the expense is to be paid.

There are other equally fatal objections, but it would seem that the above are sufficient.

Very respectfully,
Your obedient servant,
ORESTES CLEVELAND.

Received and laid on the table.

Communication from His Honor, the Mayor:

JERSEY CITY, July 7th, 1887.

To the Board of Finance and Taxation:

GENTLEMEN—It is with great regret that I return the enclosed resolution without my signature.

I would be glad to accommodate those who would be benefited by the advertising, but public duty is above personal friendship, and it is my duty to guard the City Treasury to the best of my ability.

The resolution requires the advertising of a sale of all property in arrears of taxes for 1883.

The cost would be about $18,000 and we cannot afford it, because no good would be accomplished by it.

The same old story of a sale for arrears of taxes at great expense at which the city would be the only bidder.

It must be admitted that a part of the expense would eventually be returned to the City Treasury, but for the time being the whole amount has to be paid out and the city must raise the money.

On the 23d instant, by a resolution of the Board of Aldermen, concurred in by your Board, the act for the collection and compromise of arrears of taxes and assessments, called the Martin Act, goes into effect in this city, and the Commissioners to be appointed will have full jurisdiction of all unpaid taxes and assessments.

I submit to your honorable body whether it is not best to let the matter rest for the present.

There is a wide misapprehension as to the scope and effect of the Martin Act.

The Commissioners will have jurisdiction in all cases, even up to the moment they take a case up for consideration.

The act provides not only for the collection of all arrears, by compromise or otherwise, and an absolute sale with full title in cases of non-payment, but for a like sale and title in cases of non-payment of future taxes.

Very respectfully,
Your obedient servant,
ORESTES CLEVELAND.

Received and laid on the table.

Resolutions from the Board of Police Commissioners, requesting that the claim of Frank Kiernan of $500 be paid from the Contingent Fund of the Board of Finance and Taxation.

Received and referred to the Committee on Finance and Claims.

The following concurrent resolutions were received from the Board of Public Works and referred to the Committee on Concurrent Resolutions:

1. Authorizing Committee on Water Rates and Assessments to purchase supplies.
2. Ordering paid claims of P. E. Martin.
3. Ordering paid claims of James Byrnes.
4. Ordering paid certain claims.

On motion the Board took a recess for ten minutes.

The Board reassembled, all the members present.

REPORT OF STANDING COMMITTEES.

The Committee on Finance and Claims reported on petition of Collins & Corbin, attorneys, requesting payment of a judgment obtained against the City by Carroll & Sweeney, recommending the adoption of the following resolution.

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of Collins & Corbin, attorneys, for Sweeney & Carroll, for the sum of $111.94, being amount of judgment and costs obtained against the City in the First District Court in a suit wherein the said Carroll & Sweeney were plaintiffs, and the Mayor and Aldermen of Jersey City defendants. The warrant for the same not to be delivered until a proper satisfaction of said judgment is filed with the City Clerk.

The same committee reported on claim of Vredenburgh & Garretson, attorneys, requesting payment of a tax bill of costs recommending the adoption of the following resolution:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of Vredenburgh & Garretson, attorneys, for the sum $116.01, being taxed costs in the case of the State, The Pennsylvania R. R. Co., vs. the Mayor and Aldermen of Jersey City.

The same Committee reported on resolutions from the Board of Fire Commissioners requesting transfer, recommending the adoption of the following resolutions:

Resolved, That the City Comptroller be and is hereby directed to transfer the sum of $300 from the appropriation for hose, fiscal year, 1886-1887, to the general account same year.

The ayes and nays having been called on each of the above resolutions, the reports of the Committee were received and the resolutions adopted unanimously.

The Committee on Concurrent Resolutions reported on concurrent resolutions from the Board of Public Works recommending that the following resolutions be concurred in:

1. Awarding contract to Michael Curley for the improvement of Griffith street from Palisade to Central avenues.
2. Authorizing the Committee on Pumping and Reservoirs, Extensions and Distributions and Water Rates and Assessments to purchase supplies.
3. Ordering paid certain claims.

The ayes and nays having been called on each of the above resolutions, the reports of the committee were received and the resolutions adopted unanimously.

The Committee on Salaries, Taxes and Assessments reported on petition of Patrick H. Nugent for return of money paid twice on taxes of 1881, recommending the adoption of the following resolution:

Resolved, That a warrant be ordered drawn upon the City Treasurer, in favor of Patrick H. Nugent for the sum of $101 32, being a duplicate payment on lot part 14, block 202, for taxes of 1881, and be it further

Resolved, That the City Collector be notified.

The same committee reported on petitions of John Garrick, attorney, George Luxton, L. and A Zabriskie, J. A. Alexander and Daniel Van Winkle for compromise of assessments, recommending that they be granted.

The ayes and nays having been called on each of the above resolutions, the reports of the committee were received and the resolutions were adopted unanimously.

MISCELLANEOUS BUSINESS.

By Mr. Datz:

Resolved, That the Corporation Counsel be requested to report what amendments are necessary to be added to the present Charter in order that the same may be printed by public competition.

By Mr. Datz:

Resolved, That the Corporation Counsel be and he is hereby directed to make due and diligent inquiry for the purpose of ascertaining the names of persons who may pollute the waters of the Passaic River, and that when he shall have secured sufficient evidence against any person or persons that he proceed against such person or persons according to law.

By Mr. Datz and carried:

Moved, That the following resolutions adopted by this Board June 30, 1887, to wit:

"Resolved, That the regular meetings of this Board be held on Friday of each week at 4:30 o'clock p. m. until further notice." Be and the same is hereby rescinded and made null et void.

By Mr. Datz.

Resolved, That until further notice the regular meetings of this Board be held on Wednesday morning at 9 o'clock a. m.

The ayes and nays having been called on each of the above resolutions, they were adopted unanimously.

By Mr. Datz:

Resolved, That the Clerk of this Board be authorized and directed to advertise for proposals for printing and binding five hundred copies of the city Charter.

The ayes and nays having been called on the above resolution it was lost by the following vote:

Ayes—Mr. Datz and Jordan.

Nays—President Edelstein, Messrs. Hardenbergh and Warren.

By Mr. Datz and carried:

Moved, That the Corporation Counsel be requested to give his opinion as to whether the law makes it obligatory upon the Board to advertise and sell property for unpaid taxes.

On motion the Board adjourned.

GEORGE F. McANENY, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall Wednesday, July 13th, 1887, at 9 o'clock a. m.

Present—All the members.

On motion the reading of the minutes of the last regular meeting was dispensed with, and they were approved as written.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of Mrs. McMahon for the return of money paid twice on water rents for 1885.

Petitions for compromise of assessments were received from Charles H. Murray, F. Jenkins, Peter Jackson and Henry Gaede.

All the above petitions were received and referred to the Committee on Salaries, Taxes and Assessments

Communication from Reuben Simpson, J. J. Detwiller, Henry Lembeck and others, requesting this Board to provide an appropriation for a steam fire apparatus to be located in Greenville.

Received and referred to the Committee of the Whole.

PRESENTATION OF CLAIMS.

Claim of The United Gas and Improvement Co., of $19.20, for gas consumed in City Hall, during June, 1887

Referred to the Committee on Printing, Stationery and Supplies.

OFFICIAL COMMUNICATIONS.

The City Comptroller reported the following total receipts of the City Treasury to be $24,969.39.

Received and ordered filed.

Communication from the City Clerk enclosing an order of the N. J. Supreme Court in suit of The State, The Pennsylvania Railroad and Canal Companies vs. The City, setting aside the taxes of 1881, on grain elevator, situated in block 78, Second district, and sold August 31, 1885, for unpaid taxes of 1881.

The communication was received and referred to the Corporation Counsel.

Communication from His Honor the Mayor.

JERSEY CITY, July 11, 1887.

To the Board of Finance and Taxation:

GENTLEMEN: "A resolution of your Board was presented to me for signature, which I have so far withheld because it seems to me to be beyond the power of your Board to add anything to or take anything from a resolution from the Board of Public Works, sent to your Board for concurrence under the law. It seems to me that your Board cannot concur conditionally. You must either concur or non-concur, as you deem to be wise and proper, but it is beyond your power to impose conditions or requirements to be complied with before your concurrence can take effect. If I were to sign the resolution as it is and the Board of Public Works should go on with the work without exacting the bond required by the proviso, would the concurrence be full and legally levied, and if not, would not the whole assessment fall on the city?

"These are law questions that I do not feel competent to decide, even to quiet my own misgivings. I think I have already signed resolutions that contained some illegal conditions like the one under consideration. But even if the Board of Works could and did procure such a bond to be signed, is the concurrence full then? It seems to me that the whole power of the city government could not exact such a bond in any case.

"A city government is clothed by the State with certain powers, and it cannot go outside of the powers granted and assume powers of its own creating, however desirable, and the State has not authorized the exacting of any such bond. If assessments are not paid according to law the law itself prescribes the penalties, but we cannot add to them. I beg you to procure the opinion of the Corporation Counsel at once on all of these important questions, and if he shall sustain the view I take, then it may be that a proper concurrence can be given in any case where we have made the mistake heretofore or such course taken as will save the city from disastrous consequences.

"The case before me is that of awarding the contract for the improvement of Griffith street. Your Board concurs, 'Provided the owners of two-thirds of the property along the line of the proposed improvement shall sign a bond agreeing to pay their assessments within one year from the date of the confirmation of the assessment.'

Very respectfully,
Your obedient servant,
ORESTES CLEVELAND, Mayor.

The communication was received, ordered filed, and the subject matter referred to the Corporation Counsel.

Opinion of the Corporation Counsel:

JERSEY CITY, July 12th, 1887.

To the Hon. the Board of Finance and Taxation:

GENTLEMEN—I am in receipt of your resolution of the eight inst., inquiring whether in my opinion the "law makes it obligatory upon your Board to advertise and sell property for unpaid taxes." By the recent action of your Board in concurring with the Board of Aldermen the question has lost much of its importance except in an economical point of view.

The charter of 1871, Section 151, enacted that all taxes and assessments which should thereafter be assessed or made upon any land in the city should be and remain a lien thereon from the time of their confirmation until paid, and that if the full amount of any such tax or assessment should not be paid and satisfied within the time limited and appointed for the payment thereof it shall and may be lawful for the Board of Finance and Taxation to cause said lands, tenements or real estate to be sold at public auction. The same section gave the owner the right to redeem the property so sold within two years after the date of sale. This period was subsequently extended to two and one-half years from the day of sale and public notice thereof was required to be given through the newspapers by advertisement for eight weeks by the Board of Finance.

By the supplement of March 24, 1873, the power of selling real property for taxes was vested in the City Collector, and he was directed to sell on the first Monday of June all real estate belonging to delinquent taxpayers.

The supplement of March 27, 1874, directs that thereafter in advertising lands and real estate situated in the city for sale for taxes or water rents under the provisions and requirements of section 151 of the act of 1871 (first referred to) the Collector shall on or before a fixed time, make a list or schedule of all the lands and real estate on which the taxes due on the first day of January of the preceding year shall remain in arrears and shall cause said list and notices of the sale of said lands and real estate to be advertised in the manner and form therein set forth.

You will observe that the language used in the act of 1871 is "*it shall and may be lawful*" for the Board of Finance and Taxation to cause the lands and real estate to be sold; and that the act of 1873, placing the power to sell in the City Collector, directs that he "shall" sell on the first Monday of June in each year all the real estate belonging to delinquent taxpayers.

In recognition of these acts the sales are now made by direction of the Board of Finance and Taxation under the power of the words "it shall and may be lawful," and the Collector carries out such directions in the manner indicated by the act of 1874. The answer, therefore, to your inquiry, lies in the construction to be put upon the words "it shall and may be lawful."

In the case of Hagg vs. the City Council of Camden, reported in the 10th vol. of Vroom reports these words were construed by the Supreme Court.

Application was made in that case for a writ of mandamus requiring the City Council of Camden to direct and authorize the City Solicitor to proceed and sell the lands of delinquent tax-payers by virtue of their charter. The charter of Camden provided that if the full amount of the tax should not be paid and satisfied within the time limited and appointed for the payment thereof, "it shall and may be lawful" for the City Council to cause the lands, tenements, or real estate or such parts thereof as they may think proper to be sold at public auction, etc.

The writ was resisted on the ground that the words "it shall and may be lawful" gave the City Council a discretionary power in the matter of enforcing the collection of taxes by sale of the land.

The Court in construing the power of the Council declared that the words "it shall and may be lawful" are "mandatory and not directory or discretionary." The power, conferred, by them must be exercised. It is the settled construction, that where a public or municipal corporation or body is invested with power to do an act which the public interest requires to be done, and has the means for its complete performance placed at its disposal, not only the execution, but the proper execution of the power may be insisted on as a duty, though the statute conferring it be only permission in terms.

This decision leaves no doubt, as to your duty in the premises, if you were proceeding to sell the property under the law in which these terms are formed. I have hitherto had occasion so to advise you, though I think some of your predecessors as well as mine, concurred in a different opinion.

The situation, however, with reference to this subject is now somewhat changed. You have joined with another Board of the city government in invoking the powers of a new law regulating the mode of collecting taxes, and enforcing their collection by means of a sale. The new acts direct the mode of financially determining the amount of tax, declares it to be a paramount lien, and prescribes the mode of advertisement and sale of the land in case the tax is not paid within a given period. Having arranged these particulars differently from the terms fixed by the Charter and its amendments, the new law repeals all acts and parts of acts inconsistent with its own provisions. If the Martin Act (so called) is not now in such complete operation as to have worked a repeal of four inconsistent acts, it will soon be, and an energetic application of it will certainly render nugatory any action you may take, looking to a sale under the Charter and its amendments. In order to perfect the title to land sold for the taxes under the advertisement which is now proposed to publish, a period of two years and a half must elapse for redemption; in the meantime, the property will probably largely be sold under the operations of the new act, and the sale you now make will thus be nugatory, and the money spent therefore practically wasted.

I cannot, therefor, avoid the conclusion that I ought to advise you that while the Charter itself is mandatory on the question of advertisement and sale, and under the old law should not have been omitted, the new act which you have adopted will render such advertisement of no practical effect, and I can see no legal embarrassment as likely to arise from its omission.

Very Respectfully,
JOHN A. BLAIR,
Corporation Counsel.

July 12, 1887.

The opinion was received and ordered filed.

Communication from the Corporation Counsel in reference to compiling and revising the charter and supplements thereto, and the laws relating to the government of the city for republication.

Received and ordered filed.

Communication from the Corporation Counsel in reference to the claim of Frank Kiernan, recommending that the same be paid.

Received and ordered filed.

On motion the Board took a recess for ten minutes.

The Board reassembled, all the members present.

REPORTS OF STANDING COMMITTEES.

The Committee on Concurrent Resolutions reported on the following concurrent resolutions from the the Board of Public Works, recommending that they be concurred in:

1. Pay-roll Water Rates and Assessments, foremen, etc., June, 1887, $598.33.

2. Authorizing the Committee on Pumping and Reservors and Water Rates and Assessments to purchase supplies.

3. Construction of a sewer in Sherman ave from Bowers street, to a point 40 feet south of South street.

4. Ordering paid salary of John Sherry, $60, services as stableman, June, 1887.

5. Ordering paid certain miscellaneous claims.

The ayes and nays having been called on each of the above resolutions, the reports of the committee were received and the resolutions adopted unanimously.

The same committee reported recommending that the following resolutions be nonconcurred in:

1. Authorizing a contract to be made with George F. Swift, to clean certain streets and remove the ashes and garbage therefrom during the night.

2. Awarding contract for furnishing and delivering about 10,000 gross tons of antracite coal from the Beaver Brook mine, at Belleville and the High Service Pumping Station, at the the price named in the proposal, namely: $3.85 per gross ton of 2240 lbs.

The ayes and nays having been called on each of the above resolutions, the reports of the Committee were received and the resolutions adopted unanimously.

The Committee on Salaries, Taxes and Assessments reported recommending the adoption of the following resolution:

Resolved, That a warrant for $8 be ordered drawn upon the City Treasurer, in favor of Mrs. McMahon, being amount paid in error on water rents of 1885 and 1886, on Lot E, block 559, street, No. 93 Jackson avenue, and that the Water Registrar be notified.

On petition of Stephen Morgan.

Resolved, that a warrant for $42.67 be ordered drawn upon the City Treasurer in favor of S. Morgan, being amount of duplicate payment for water rent of 1886, on block 283, lot 2, 147 Erie street, and that the Water Registrar be notified.

The same committee reported on petitions of Charles H. Murray, F. Jenkins, Peter Jackson, Henry Gaede and T. J. Kennedy, attorney, for compromise of assessments, recommending that they be granted.

The ayes and nays having been called on each of the above resolutions the reports of the committee were received and the resolutions adopted unanimously.

The Committee on Printing, Stationery and Supplies reported, recommending the payment of the following claims:

$343 to the Jordan Stationery Co. for field-books and stationery furnished assessors.

$167 to the Jordan Stationery Co. for Comptroller's reports and stationery.

$101.25 to the Jordan Stationery Co. for printing and stationery.

$41.40 to Albert Datz for stationery.

$13.10 to the Cyclostyle Co. for one cyclostyle.

$36 to The Sunday Morning News for advertising.

$27.60 to the United Gas and Improvement Co. for gas in City Hall, March, 1887.

$21 60 to the United Gas and Improvement Co. for gas in City Hall, April, 1887.

$20.10 to the United Gas and Improvement Co. for gas in City Hall, May, 1887.

$15 to the Chelsea Ice Co. for ice furnished for March 22 to April 22, 1887.

$15 to William Gorrill, for ice furnished from April 22d to May 15th, 1887.

$10 to Geo. C. Doyle, for services as expert in examining buildings.

$5.80 to The American District Telegraph Company, for messenger service, Mayor's office, May, 1887.

$13.50 to Robert Donshea, for one cord sawed wood.

$2 to F. O. Lion and Co., for one bound copy of the laws of 1886.

The ayes and nays having been called on each of the above resolutions, the reports of the committee were received and the resolutions adopted unanimously.

UNFINISHED BUSINESS.

By Mr. Warren, and carried:

Moved, That the veto of His Honor the Mayor on the appointment of Thos. F. Noonan, Jr., to compile and codify the charter of Jersey City, together with all acts of the Legislature of New Jersey, amendatory thereto and supplementary thereof up to date be taken from the table.

The Clerk having read the veto, Mr. Warren moved that the resolution do now pass notwithstanding the objections of His Honor the Mayor.

The ayes and nays having been called on the above motion, it was lost by the following vote:

Ayes—President Edelstein, Messrs. Hardenbergh and Warren.

Nays—Messrs. Datz and Jordan.

By Mr. Warren and carried:

Resolved, That the veto of His Honor the Mayor on the resolution authorizing the sale of property for unpaid taxes of 1883, be taken from the table.

The Clerk having read the veto, Mr. Warren moved that the resolution do now pass, notwithstanding the objections of His Honor the Mayor.

The ayes and nays having been called on the above motion, it was lost by the following vote:

Ayes—None.

Nays—President Edelstein, Messrs. Datz, Hardenbergh, Jordan and Warren.

MISCELLANEOUS BUSINESS.

By Mr. Hardenbergh:

Resolved, That the Corporation Counsel be and he is hereby directed to make application to the Circuit Court on behalf of the city for the appointment of Commissioners of Adjustment, under the Martin Act, at the proper time, as indicated by the published notices of such application.

By Mr. Warren:

Whereas, This Board did at the meeting held May 5, 1887, adopt the following resolution, to wit:

Resolved, That hereafter no pay-roll resolution of the Board of Public Works, for laying or repairing pipe, will be concurred in by this Board, unless such pay-roll be accompanied by a detailed statement, with location and nature of work, number of days work performed on such items of work, with number of men employed and accompanied by original affidavit or affidavits by the foreman or foremen in charge, such pay-roll to be also endorsed by the Chief Engineer to the effect that the work had been performed under his personal supervision, and

Whereas, Certain pay-roll resolutions for laying and repairing pipe have been sent to this Board for concurrence, since the passage of said resolution, without the requirements of said resolution, therefore be it

Resolved, That the Clerk of this Board be directed to return such pay-roll resolution to the Board of Public Works, accompanied by a copy of this resolution.

The ayes and nays having been called on each of the above resolutions, they were adopted unanimously.

By Mr. Warren:

Resolved, That Thomas F. Noonan, Jr., be and is hereby employed and appointed to compile and revise the charter of Jersey City together with all acts of the Legislature of New Jersey, affecting the local government of Jersey City up to and including the year 1875, and passed subsequently to said charter, the same to be topically classified and where the same have been expounded or construed by the courts to add thereto annulations of such decisions and to prepare a copious and complete index of the same he to receive for such services a sum not to exceed $500, the same to be paid out of the appropriation of claims, legal expenses and judgments, said work to be done in connection with the legal officers of this city, and to be finished and ready for the printer on or before October 1st, 1887.

The ayes and nays having been called on the above resolution, it was adopted by the following vote:

Ayes—President Edelstein, Messrs. Hardenbergh, Jordan and Warren.

Nay—Mr. Datz.

By Mr. Hardenbergh:

Resolved, That a warrant be ordered drawn upon the City Treasurer for the sum of $500, in favor of Frank Kiernan, in full payment of his claim against the city, provided first,

however, that said Kiernun shall file with the City Clerk such receipt in full as may be prepared by the Corporation Counsel.

The ayes and nays having been called on the above resolution, it was adopted unanimously.

On motion the Board adjourned.

GEORGE F. McANENY, Clerk

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Wednesday, July 20, 1887, at 9 o'clock a. m.

Present—President Edelstein, Messrs. Datz, Hardenbergh and Warren.

Absent—Mr. Jordan.

On motion the reading of the minutes of the last regular meeting was dispensed with, and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of Charles Krebs, attorney, for return of money paid twice on an assessment.

Petition of Mary Murphy, for return of money paid twice on water rents.

Petition of The Hudson County Land Improvement Co., D. W. Lawrence, Daniel Toffey, L. V. Booream and H. D. Van Bussum, for compromise of assessments.

All the above petitions were received and referred to the Committee on Salaries, Taxes and Assessments.

Petition of William P. Douglass, attorney for S. W. Anness, agent, requesting payment of claims for material furnished the Board of Public Works in 1881.

Received and referred to the Corporation Counsel.

PRESENTATION OF CLAIMS.

Claim of J. Yalden, of $1,134, for services as expert in examining the books of the City Collector, from June 18 to July 16, 1887.

Received and referred to the Committee on Finance and Claims.

Claim of Albert Datz, of $64.25, for stationery furnished City Comptroller.

Claim of Philip Becker Furniture Co., of $20.25, for repairs of furniture in City Hall from March 16 to July 19, 1887.

Claim of Wm. Gorrill, of $15.25, for ice furnished City Hall, from May 15 to June 15, 1887.

All the above claims were received and referred to the Committee on Printing, Stationery and Supplies.

OFFICIAL COMMUNICATIONS

Itemized requisition for stationery was received from the Clerk of the Board of Finance and Taxation, and was referred to the Committee on Printing, Stationery and Supplies with power.

The City Comptroller reported the following total receipts of the City Treasury from July 13 to 19, 1887, both days included, to be $35,802 79.

Received and ordered filed

Communication from the Corporation Counsel, on application of the City Clerk to cancel the taxes of the year 1881, on the grain elevator of the Pennsylvania Railroad Company, stating that it is the intention of the law officers of the city to remove the judgment of the Supreme Court in this case to the Court of Errors for final determination, and advising the Board not to cancel the tax at this time.

The communication, together with the subject matter, was received and ordered filed.

Official bond of John T. McGrath, as constable, in the sum of $1,000, with John Kelly and Dennis Murphy as sureties.

Received and referred to the Committee on Finance and Claims.

Communication from the Corporation Attorney, stating that the matter of cancelling the taxes of 1881 on the Pennsylvania Grain Elevators should be taken to the Court of Errors.

Received and ordered filed.

OPINION OF THE CORPORATION COUNSEL.

To the Honorable Board of Finance and Taxation of Jersey City.

GENTLEMEN:—Your resolution of the 13th inst., referring to me a communication of His Honor the Mayor, on the question of the form of your concurrence in resolutions of the Board of Public Works is before me, and I hereby respectfully return said communication with my views thereon.

The charter enacts that no motion, resolution or order of the Board of Public Works, etc., * * * shall be of any effect or force unless the said be concurred in by a vote of the Board of Finance and Taxation.

To "concur in" is to assent to, to agree with in all respect, without limitation or condition. Any action which falls short of that, fails to become a legal concurrence, and it should be in language which does not necessarily enlarge the meaning or scope of the original resolution.

For instance, if your Board should concur in a resolution of the Board of Public Works ordering a street improvement, and add thereto the words, "upon the proper bond being given," my opinion is such a concurrence would be proper and legal, for the clause referring to the bond might very naturally be construed to mean the bond which the statute requires to be given for the proper fulfillment of the contract, and the original resolution would very properly be regarded as implying that such a bond must be given before the work proceeded. That clause in your resolution of concurrence would therefore be either surplusage, or construed as simply expressing in words what the resolution of the Board of Works in such a case contained by implication; more concurrence would in such instance add nothing which the resolution concurred in did not legally contemplate.

The proviso contained in your resolution and referred to by His Honor presents a different case. That proviso reads, "Provided the owners of two-thirds of the property along the line of the proposed improvement shall sign a bond agreeing to pay their assessments within one year from the date of the confirmation of the assessment."

You thereby concur in the resolution of the Board of Works, provided a certain number of persons along the line of the improvement enter into a certain bond. This is only a provisional or conditional concurrence, which the law does not recognize. Your duty in that respect is to concur or non-concur absolutely. The bond you require in the provision to your resolution, is a stranger to the Statute, and cannot therefore, be said to be in the contemplation or scope of the resolution of the Board of Works. Attaching the proviso to your resolution, therefore, adds a new condition and such a concurrence sends the resolution back to the Board of Public Works, modified to that extent, and the legal effect is, that there is no concurrence at all until the condition of the proviso is performed—that is, the bond given.

If under these circumstances, the work should proceed without the bond you require being given, I think it might very properly be urged that such work had not had the sanction of your Board. The extent of the embarrassment which might arise therefrom it is not necessary now to define.

I therefore advise you that the proviso clause in the case before you and in all sim-

ilar cases, should be omitted from your resolution of concurrence. I suggest as a means of obviating the difficulty and effecting what you desire (for it is important that such bonds be exacted before the improvements go forward) that your Board have some arrangement or understanding with the Board of Public Works, to insert that clause in their resolutions before they are sent to your Board for concurrence; or, if that cannot be arranged, that you simply withhold your concurrence until the proper bond is executed, and then concur in the resolutions of the Board of Public Works as they come to you.

Very respectfully,
JOHN A. BLAIR,
July 17, 1887. Corporation Counsel.

The opinion was received and ordered filed, and the subject matter referred to the Committee on Concurrent Resolutions.

Resolution from the Board of Aldermen requesting an appropriation to repair the pavement of Coopers place and cover the same with asphaltum.

Received and referred to the Committee of the whole.

Resolution from the Board of Fire Commissioners requesting an appropriation for a steam fire engine properly equipped to be located in the Greenville section of the city.

Received and referred to the Committee of the Whole.

The following concurrent resolution was received from the Board of Public Works and referred to the Committee on Concurrent Resolutions.

1. Pay-roll Committee on Streets and Sewers for June, 1887, amounting to $340.49.

2. Ordering paid certain miscellaneous claims.

On motion the Board took a recess for ten minutes.

On reassembling the following members were present—President Edelstein, Messrs. Datz, Hardenbergh and Warren.

Absent—Mr. Jordan.

REPORTS OF STANDING COMMITTEES

The Committee on Finance and Claims reported on claim of J. Yalden for services as expert in examining the books of the City Collector recommending the adoption of the following resolution.

Resolved that a warrant be ordered drawn upon the City Treasurer in favor of J. Yalden for the sum of $1,134.00 being for services rendered as expert in examining the books of the City Collector from June 18, to July 16, 1887.

The ayes and nays having been called on the above resolution the report of the committee was received, and the resolution adopted by the following vote.

Ayes—President Edelstein, Messrs. Datz, Hardenbergh and Warren.

Absent—Mr. Jordan.

The Committee on Concurrent Resolutions reported on the following resolutions from the Board of Public Works recommending that they be concurred in.

1. Awarding to F. P. Budden the contract for the improvement of Morris street from Washington to Greene streets.

2. Pay-roll Water Rates and Assessments, reconstruction streets and sewers, month ending April 25th, 1887, $604.88.

3. Pay-roll Water Rates and Assessments, repairing and blowing off hydrants, April, 1887, $542.

The ayes and nays having been called on each of the above resolutions, the reports of the committee were received and the resolutions adopted by the following vote:

Ayes—President Edelstein, Messrs. Datz, Hardenbergh and Warren.

Absent—Mr. Jordan.

The Committee on Salaries, Taxes and Assessments reported recommending the adoption of the following resolutions:

On petition of Charles Krebs, attorney:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of Charles Krebs, attorney, for the sum of $15, being amount paid twice on an assessment for Ravine Road Sewer continuation on lot 37, block 824, and that the City Collector be notified.

On petition of Mary Murphy:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of Mary Murphy for the sum of $7.63, being amount paid twice for water rents of 1886 on lot 21, block 701, No. 108 Central avenue, and that the Water Registrar be notified.

The same committee reported on petitions of the Hoboken Land and Improvement Co., D. W. Lawrence, D. Toffey, L. V. Booream and H. Van Bussum for compromise of assessments, recommending that they be granted.

The ayes and nays having been called on each of the above resolutions, the reports of the committee were received and the resolution and recommendations adopted by the following vote:

Ayes—President Edelstein, Messrs. Datz, Hardenbergh and Warren.

Absent—Mr. Jordan.

The same committee reported verbally on petition of M. J. O'Brien to be allowed to pay an assessment confirmed in 1882 without interest, recommending that the petition be referred to the Corporation Counsel.

REPORTS OF SPECIAL COMMITTEE.

The Special Committee appointed to draft suitable rules of order for the government of the Board of Finance and Taxation reported that they had carefully examined the rules governing the previous Board of Finance and Taxation and recommend that they be adopted as the rules governing this Board until otherwise ordered, and recommended that two hundred copies be ordered printed.

The ayes and nays having been called on the above report it was received and the recommendation adopted by the following vote:

Ayes—President Edelstein, Messrs. Datz, Hardenbergh and Warren.

Absent—Mr. Jordan.

MISCELLANEOUS BUSINESS.

By Mr. Hardenbergh:

Resolved, That warrants be ordered drawn upon the City Treasurer in favor of that officer as follows, to be deposited in the Hudson County National Bank to the credit of August, 1887, interest:

On general account.....$40,590
On water account..... 14,625

By Mr. Warren:

Resolved, That the Committee on Finance and Claims be requested to carry out at once the provisions of the resolutions adopted by this Board June 2nd, 1887, in relation to the placing of combination locks upon the iron box or safe used for the custody of the official bonds and other papers, the expense to be paid out of the Contingent Fund of this Board.

By Mr. Warren:

Resolved, That the Clerk of this Board be directed to communicate with R. B. Seymour

late Corporation Attorney, directing him to turn over to his successor Robert S. Hudspeth, all books, papers and other matters now in his hands pertaining to the office of Corporation Attorney.

The ayes and nays having been called on each of the above resolutions they were adopted by the following vote:

Ayes—President Edelstein, Messrs. Datz, Hardenbergh and Warren.

Absent--Mr. Jordan.

By Mr. Warren and carried:

Moved, That the Committee on Printing, Stationery and Supplies be requested to have printed without delay, two hundred copies of the rules of order governing this Board.

On motion the Board adjourned.

GEORGE F. MCANENY, Clerk

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Wednesday, July 27, 1887, at 9 o'clock a. m.

Present—President Edelstein, Messrs. Datz, Hardenbergh and Warren.

Absent—Mr. Jordan.

On motion the reading of the minutes of the last regular meeting was dispensed with, and they were approved as written.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of Bridget Flannan to be allowed to pay taxes without interest.

Petition of William Brinkerhoff, attorney for J. Wilkinson, for the return of money paid in error on an assessment.

Petition of the Sisters of Charity for the cancellation of an assessment.

Petition of Edward Bennett to have an error on taxes corrected.

Petitions of J. Luhrman, A. A. Lutkins, A. B. Dayton and William G. Bumstead for compromise of assessments.

All the above petitions were received and referred to the Committee on Salaries, Taxes and Assessments.

OFFICIAL COMMUNICATIONS.

Report of Henry F. Crawford, agent for the collection of arrears of personal tax, stating that he had collected since the date of his last report to June 30, 1887, the sum of $10,976.43.

Received and ordered filed.

The City Comptroller reported the following total receipts of the City Treasury from July 20 to 26, 1887, both days included to be $34,068 62.

Received and ordered filed.

Subpœna ad responda from the United States Circuit Court, District of New Jersey, Juliet D. Frost vs. The Mayor and Aldermen of Jersey City et al, returnable September 5, 1887.

Received and referred to the Corporation Counsel.

The following concurrent resolutions were received from the Board of Public Works and referred to the Committee on Concurrent Resolutions.

Awarding contract to John Fox for iron pipe.

Resolution from the Board of Public Works requesting an appropriation of $1,000 for the reconstruction of a sewer in Halladay street.

Received and referred to the Committee of the Whole.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance and Claims reported verbally on the official bond of John G. McGrath as Constable, recommending that it be received, spread at large on the bond book and filed.

The ayes and nays having been called on the above report it was received and the recommendation adopted by the following vote.

Ayes—President Edelstein. Messrs. Datz, Hardenbergh and Warren.

Absent—Mr. Jordan.

The Committee on Concurrent Resolutions reported on concurrent resolutions from the Board of Public Works recommending that the following resolutions be concurred in.

1. Pay-roll, Streets and Sewers, month of June, 1887. Foreman and men in Street and Sewer Department, amounting to $340 49.

2. Ordering paid certain claims.

The ayes and nays having been called on each of the above resolutions, the reports of the committee were received and the resolutions adopted by the following vote:

Ayes—President Edelstein, Messrs. Datz, Hardenbergh and Warren.

Absent—Mr. Jordan.

The Committee on Salaries, Taxes and Assessments, reported the salaries for the month of July, 1887, recommending that warrants be ordered drawn in accordance with the resolution.

The same committee reported on petition of J. Luhrman, A. A. Lutkins, A. B. Dayton and William G. Bumsted, for compromise of assessments recommending that they be granted.

On petition of Thomas Roach:

Resolved, That the City Collector be and is hereby directed to receive from Thomas Roach in full payment of the assessment for the improvement of Sixteenth street, from Henderson street to Jersey avenue the following amounts:

Lot 31, block 223, 16th street.... $95.00
" 32, " " " " 95.00

Provided all other taxes and assessments due on said property are paid in full with interest, and provided further that said payments are made within ten days from the date of the passage of this resolution, otherwise the resolution to be null and void, and of no effect.

On petition of J. Wilkinson:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of William Brinkerhoff, attorney for J. Wilkinson, for the sum of $21, being amount of interest paid in error upon an assessment for widening of Communipaw avenue, block 412, lot 1, and that the City Collector be notified.

The ayes and nays having been called on each of the above resolutions, the reports of the committee were received and the resolutions adopted by the following vote:

Ayes—President Edelstein, Messrs. Datz, Hardenbergh and Warren.

Absent—Mr. Jordan.

On motion, the Board took a recess.

On reassembling, the following members werd present: President Edelstein, Messrs. Datz, Hardenbergh and Warren.

Absent—Mr. Jordan.

By Mr. Datz and carried:

Moved, That we do now go into the Committee of the Whole for consideration of the appropriations necessary for the various departments of the city government for the next fiscal year. After considering the estimates of appropriations received from the various departments of the city government showing how much would be needed by them for the conduct of their businesss for the next fiscal year, the committee arose and made the following report to the Board:

Honorable Board of Finance and Taxation:

GENTLEMEN—Your Committee of the Whole to whom was referred the estimates and recommendations from all the Boards of Jersey City, including the appropriation from this Board, most respectfully report and recommend that the amount proper and necessary to be raised by tax in Jersey City, during the present current year for the fiscal year beginning December 1, 1887, and ending November 30, 1888, be fixed at one million five hundred and one thousand six hundred and seventy-five dollars and fifty-four cents ($1,501,675.54).

As the appropriation and limit of expenditure for the purposes of the respective Boards (except where by law it may be otherwise provided) the above amount together with the money to be paid to Jersey City by

the State for school purposes and the money to be paid to Jersey City under the Act, entitled "An Act for the taxation of railroad and canal property," approved April 10, 1884, the committee recommend distributed among the several Boards, in the following manner, as the limit of the expenditure of said Boards for the purposes and in the manner hereinafter mentioned, viz:

Appropriation fixed as the limit of expenditure for each month separately for the ensuing fiscal year, to be expended by the Board of Public Works, as follows:

For payment to such contractor or contractors as shall be awarded contracts for cleaning the streets of Jersey City during the year commencing December 1, 1887, (this appropriation is made for payments under such contracts as shall be approved by the Mayor and Board of Finance and Taxation, and no portion thereof shall be used or expended for any other purpose whatever, nor shall any charge be created against this item for work to be done or materials furnished, unless the same shall be done or furnished in accordance with specification to be prepared by the Chief Engineer and approved by the Mayor and Board of Finance and Taxation)	$2,333 33
For payment to such contractor or contractors as shall be awarded contracts for cleaning the sewers of Jersey City during the year commencing December 1, 1887, (this appropriation is made for payments under such contract or contracts as shall be approved by the Mayor and Board of Finance and Taxation, and no portion thereof shall be used or expended for any other purpose whatever, nor shall any charge be created against this item for work to be done, or materials to be furnished, unless the same shall be done or furnished in accordance with specifications to be prepared by the Chief Engineer and approved by the Mayor and Board of Finance and Taxation).....	$750 00
Reconstruction of streets and sewers.....	1,041 66
Public grounds and buildings....	41 66
Salaries.....	416 66
Printing and Stationery.....	100 00
Engineering bureau.....	833 33
Repairs to unpaved streets.....	250 00

And in addition to the above monthly appropriations, the following sums in gross:

Insurance.....	$900 00
Repairs to public school buildings	3,000 00

Making the total for said Board of Public Works during the said ensuing fiscal year, seventy-three thousand and ninety-nine dollars and sixty-eight cents ($73,099.68).

Appropriation fixed as the limit of expenditure for each month seperately for the ensuing fiscal year, to be expended by the Board of Aldermen, as follows:

Out door poor.....	$833 33
Printing, stationery and supplies	125 00
Rent of armories and supplies...	375 00
Salaries.....	541 66
Public grounds and buildings....	125 00

As in addition to the above monthly appropriations the following sums in gross:

Observance of Decoration Day..	$200 00
Elections.....	11 000 00
District Courts	10,350 00
Removing dangerous trees.....	100 00

Making the total amount for said Board of Aldermen, during the said ensuing fiscal year, forty-five thousand six hundred and forty-nine dollars and eighty-eight cents ($45,649.88).

Appropriations fixed as the limit of expenditure for each month seperately for the ensuing fiscal year to be expended by the Board of Police Commissioners, as follows:

Salaries, including six additional patrolmen.....	$14 741 66
Salaries of Park Police.....	225 00
Station houses and prisons.....	750 00
Lamps and lights.....	5,833 33
Hospitals and dispensaries.....	1.000 00

And in addition to the above monthly appropriations the following sums in gross:

Pensions.....	$7.184 00
Police Justice	5.000 00
Rentals.....	1,540 00
Night soil scow..	1,700 00

Making the total amount to be expended by the said Board of Police Commmissioners for the ensuing fiscal year, two hundred and eighty-six thousand and twenty-three dollars and eighty-eight cents ($286,023.88)

Appropriations fixed as the limit of expenditure for each month separately of the ensuing fiscal year to be expended by the Board of Fire Commissioners as follows:

Salaries.....	$6.837 50
Claims.....	1,583 33

And in addition to the above monthly appropriations the following sums in gross:

Rebuilding two steam fire engines.....	$3,500 00

Making the total amount to be expended by said Board of Fire Commissioners during the ensuing fiscal year, one hundred and five thousand, one hundred and forty-nine dollars and ninety-six cents ($105,149.96).

Appropriations fixed as the limit of expenditure for each month separately for the ensuing fiscal year, to be expended by the Board of Education, as follows:

Teachers' salaries.....	16,902 70
Salaries, superintendent and clerk.....	375 00
Salaries, janitors.....	1,333 33
Fuel.....	666 66
Books, stationery, music and free library.....	500 00
Rentals	100 00
Furniture, repairs, gas, heating, and ventilating.....	500 00
Printing and blanks.....	83 33
Janitor's supplies.....	83 33

And in addition to the above monthly appropriations, the following sums in gross:

Census.....	$2,000 00
Annual report	350 00
Repairs to public schools 3, 4, 11, 13 and 14.....	1,000 00

Making the total amount to be expended by said Board of Education during the said ensuing fiscal year, two hundred and forty-nine thousand eight hundred and eighty-two dollars and twenty cents ($249,882.20).

Appropriations fixed as the limit of expenditure for each month separately, for the ensuing fiscal year to be expended by the Board of Finance and Taxation, as follows:

Salaries.....	$4 916 66
Printing, stationery and supplies	416 66

And in addition to the above monthly appropriations the following sums in gross:

Claims, legal expenses and judgments	$10,000.00
Contingent Fund	25,000.00
Payments on Greenville School	$18,333 33
Deficiency on account of Police Pensions, 1886-7	1,700 00
Deficiency on account of Police Salaries, 1886-7	11,000 00

For interest and Sinking Funds including, $187,708.19 for Sinking Fund under act of 1884, to be used exclusively for the purchase and retirement of bonds, and in addition to the amount to be received by the city under the provisions of an act entitled, "an act for the taxation of railroad and canal property" approved April 10, 1884, (estimated at $187,-708.19) $799,535.00.

Making the total amount for said Board of Finance and Taxation during the said ensuing fiscal year, nine hundred and twenty-nine thousand, five hundred and sixty-eight dollars and seventeen cents ($929,568.17).

Recapitulation of the aggregate of yearly expenditures:

Board of Public Works	$73,099 68
Board of Aldermen	45,649 88
Board of Police Commissioners	286,023 88
Board of Fire Commissioners	105,149 96
Board of Education	249,882 20
Board of Finance and Taxation	929,568 17
Total	$1,689,373 77
Less amount to be received from the State for schools	187,698 23
Total	$1,501,675 54

Your Committee would respectfully recommend the adoption of the following resolution:

Resolved, That the report and recommendation of the Committee of the Whole as to the appropriations of the several Boards and the amount proper and necessary to be raised by tax in Jersey City during the current year for the purposes of the several Boards of the city government for the fiscal year, beginning December 1, 1887, and ending November 30, 1888, be and the same are hereby received and adopted, and [in conformity therewith the Board of Finance and Taxation, having duly considered the estimates and recommendations of the several Boards, do hereby fix the amount to be raised by tax in Jersey City during the present year for the purposes of the said Boards for the fiscal year beginning December 1, 1887, and ending November 30, 1888, both days included at the sum of one million, five hundred and one thousand six hundred and seventy-five dollars and fifty-four cents ($1,501,675 54), and that sum together with the amount to be paid by the State to Jersey City for schools, and together with the amount to be paid to Jersey City under the provisions of an act entitled, "An act for the taxation of railroad and canal property," approved April 10, 1884, is hereby distributed among the several Boards in the amounts as recommended by the said Committee of the Whole and the amounts thus fixed shall be the appropriations and limit of expenditure for the said purposes during the said ensuing fiscal year.

The report was received, ordered filed, and the resolution adopted by the following vote:

Ayes—President Edelstein, Messrs. Datz, Hardenbergh and Warren.

Absent—Mr. Jordan.

MISCELLANEOUS BUSINESS.

By Mr. Hardenbergh:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of that officer for the sum of $30,000 to transfer that amount from water account to general account to return part of loan.

The ayes and nays having been called on the above resolution it was adopted by the following vote:

Ayes—President Edelstein, Messrs. Datz, Hardenbergh and Warren.

Absent—Mr. Jordan.

By Mr. Hardenbergh and carried:

Moved, That when this Board adjourns it will adjourn to meet Wednesday, August 10th, at 9 o'clock a. m., unless sooner called by the President.

On motion the Board adjourned.

GEORGE F. MCANENY, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall Wednesday, August 10, 1887, at 9 o'clock a. m.

Present—President Edelstein, Messrs. Datz, Hardenbergh and Warren.

Absent—Mr. Jordan.

In the absence of the Clerk, John T. M. Kaylar was elected to act as clerk pro tempore.

The reading of the minutes of the last regular meeting was dispensed with and they were approved as written.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petitions for compromise of assessments were received from Patrick Coogan, Isaac S. Taylor, Peter Dean, John and Margaret Dailey, and I. W. and James Beach.

Petition of S. C. Constant for the return of money paid in error on water rents.

Petition of E. Elsworth for return of money paid in error on water rent.

Petitions of the Sisters' of Charity to have taxes for 1886 cancelled.

All the above petitions were received and referred to Committee on Salaries, Taxes and Assessments.

Communication from John Fox on behalf of Fox & Drummond, offering to sell to Jersey City all their title and interest in the works known as the Kearney Avenue Water Main, including pipe, branches, gates, bridges, etc., connected therewith, for the sum of fifty thousand dollars ($50,000).

The Communication was received and referferred to the Committee on Finance and Claims.

PRESENTATION OF CLAIMS.

Claim of The N. Y. & N. J. Telephone Co. of $42 for rent of instrument and tollage, from January 1st to July 1st, 1887.

Claim of The N. Y. & N. J. Telephone Co. of $44.75 for rent of instrument and tollage in Mayor's office, from March 7th to October 1st, 1886.

Claim of The Jordan Stationery Co., of $57.40 for stationery and printing

Claim of The Jordan Stationery Co., of $339 75 for stationery and printing.

Claim of William Gorrill of $15.25 for ice delivered at City Hall, from June 15 to July 15, 1887.

Claim of Albert Datz of $39 for printing rules of order and tax notices.

Claim of William Boyd of $36 for nine Jersey City Directories.

Claim of The American District Telegraph Co., of $18.77 for messenger service during June, 1887.

Claim of The American District Telegraph Co., of $10.12 for messenger service in Mayor's office during June, 1887.

All the above claims were received and referred to the Committee on Printing, Stationery and Supplies.

Claim of Collins & Corbin of $283 86, being amount of judgment and costs obtained in the First District Court in the case of W. W. Ruggles, Chief Engineer, vs. the Mayor and Aldermen of Jersey City, for salary for the month of November, 1886.

Received and referred to the Committee on Finance and Claims.

OFFICIAL COMMUNICATIONS.

Report of J. Yalden, Expert; Jersey City, N. J. Summary of tax collections for years 1881 to 1885:

ASSESSOR'S BOOKS.

Year	Total Amount of Assessment.	Cash received by Collector and paid Treasurer.	Taxes sold and paid Treas. by Collector	Deductionsby Cash received by Comr's of Appeal, Board of Fin. and Sup. Courts.	Amount of discount allowed.	Deduction for poll tax.	Unpaid. Real.	Unpaid. Personal.
1881..	$1,808,088 66	$1,395,813 18	$147 17	$50,640 56	$5,870 21	$140 00	$306,984 29	$23,130 62
1882..	1,818,185 59	1,417,426 58	389 81	19,566 59	5,593 71	120 00	329,674 28	27,877 76
1883..	2,015,695 01	1,351,400 54	.....	.....	4,419 68	124 00	618,266 89	35,748 90
1884..	2,101,535 01	1,307,804 88	.....	.....	3,315 53	97 00	586,131 51	13,436 14
1885..	1,960,202 57	.....	.....	.....	38,460 51	.....	.....	.....
	$9,692,807 36	$7,041,550 99	$536 98	.....	$124,220 20	$484 00	$2,295,381 57	$124,989 21

COMPTROLLER'S LEDGER.

Year	Total amount of levy as charged.	Cash received by Collector and paid Treas. less warrants for returned taxes.	Net Cash.	Taxes sold by Collector and paid Treasurer.	Cash received by Treasurer for redeemed taxes	Amount of discount allowed.	Balance of account including unp'd taxes & taxes rebated.	
1881..	$1,796,500 78	$1,396,289 92	$1,395,888 25	$147 17	$ 0,532 21	$5,849 92	$242,968 28	$2,430,820 53
1882..	1,800,450 46	1,418,808 47	389 81	19,712 58	6,845 14	329,674 28	355,827 55	2,430,820 53
1883..	2,065,382 36	1,422,358 02	1,417,674 98	.....	.....	5,206 57	490,514 82	2,430,820 53
884..	1,903,465 57	1,358,217 97	1,560,868 97	.....	.....	5,478 33	548,445 73	2,430,820 53
	1,957,779 47	1,676 46	1,351,541 51	.....	.....	.....	621,546 92	2,430,820 53
1885..		1,308,642 94	.....	.....	.....	8,355 61	.....	2,430,820 53
		186 00						
	$9,502,578 64	$7,042,680 55	$5,366 98	$19,964 79	$34,908 07	$25,254,308 25		

Total amount of levy for year 1885 as charged in Comptroller's ledger		$9,692,807.36
Amount assessed upon taxpayers as per assessment book, $9,692,807.36. Add difference		
Cash received by Collector and credited on Comptroller's Ledger	$6,976.58	
Add Taxes sold by Collector and paid Treasurer	70,264.79	
Cash received by Treasurer for redeemed Taxes	54,806.07	
Amount of discounts allowed	124,270.20	
Deductions by Commissioners of Appeal, Board of Finance and Superior Courts	622.00	
Deductions for Poll Tax	$230,522.04	
Less errors in crediting rebate	68.41	
		$7,082,680.55
Cash received by Collector and credited on Comptroller's Ledger		$7,082,680.55
Add Taxes sold by Collector and paid Treasurer		70,264.79
Cash received by Treasurer for redeemed Taxes		54,806.07
Amount of discounts allowed		124,270.20
Deductions by Commissioners of Appeal, Board of Finance and Superior Courts		622.00
Deductions for Poll Tax		$230,522.04
Less errors in crediting rebate		68.41
		$230,453.63
Amount of unpaid taxes as appearing from Assessors Books.		$7,275,104.18
Real	$2,295,821.87	
Personal	124,889.21	
		$2,420,830.58
Less amount of cash paid by Collector to Treasurer in excess of assessment books.		$9,695,884.76
Comptroller's Ledger	$7,042,680.55	
Assessment Books	7,041,550.99	
	$1,079.56	
Deduct amount short collected in taxes sold	2.16	
	$1,077.40	
		$9,692,807.36

The report was received, ordered spread in full on the minutes and filed.

Frederick J. Mersheimer, agent for the collection of arrears of personal tax, reported that he had collected the sum of $674.08.

Received and ordered filed.

The City Comptroller reported the total receipts of the City Treasury, from August 3 to 9, both days included, to be $66,928.43.

Received and ordered filed.

Official bond of Joseph Coons as poundkeeper, in the sum of $1,000 with Julius Meyer and Nicholas Schaufloch, as sureties.

Received and referred to the Committee on Finance and Claims.

Communication from the Corporation Counsel, stating that he had received from the State Treasurer a draft for $250,000 on account of railroad tax moneys due the city, and that he had turned the same over to the City Treasurer.

The communication was received and ordered filed.

Communication from the Clerk of the Board of Public Works, enclosing a communication from W. W. Ruggles, Chief Engineer, in reference to the condition of the water main across the Hackensack River.

Received and referred to the Committee on Concurrent Resolutions.

Communication from the Clerk of the Board of Police Commissioners, stating that he was instructed by said Board to return the resolution of appropriations, made by the Board of Finance and Taxation, for the fiscal year 1887 and 1888, for the reason that the amounts appropriated for salaries is inadequate.

Received and referred to the Committee on Finance and Claims.

On motion the Board took a recess for ten minutes.

The Board reassembled, the following members:—Present, President Edelstein, Messrs. Datz, Hardenbergh and Warren.

Absent—Mr. Jordan.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance and Claims reported verbally that the committee had had paid the following temporary loans:

N. Y. Mutual	$50,000 00
Provident Institution for Saving	50,000.00
Hudson County National Bank	$35 000.00
Second National Bank	40,000.00
School Bond	13,333.33
Total	$188,333 33

The report was received and filed.

The same committee reported verbally on the official bond of Joseph Coons, as poundkeeper, recommending that the same be received, spread at large on the bond book and ordered filed.

The ayes and nays having been called on each of the above reports they were received, and the recommendations adopted by the following vote:

Ayes—President Edelstein, Messrs. Datz, Hardenbergh and Warren.

Absent—Mr. Jordan.

The Committee on Concurrent Resolutions reported on concurrent resolutions from the Board of Public Works, ordering paid certain claims, recommending that the same be concurred in.

The ayes and nays having been called on the above report it was received and adopted by the following vote.

Ayes—President Edelstein, Messrs. Datz, Hardenbergh and Warren.

Absent—Mr. Jordan.

The Committee on Salaries, Taxes and Assessments reported on petitions of Patrick Coogan, Isaac S. Taylor, Peter Dean, I. W. and J. Beach and John and Margaret Dailey for compromise of assessments, recommending that they be granted.

The same committee reported on petition of S. C. Constant, recommending the adoption of the following resolution.

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of S. C. Constant for the sum of $24 62, being amount paid in error on water rents for the year 1883, on lots 28 and 30, block 235, street numbers 161 and 162, Bright street, and

Resolved, That the Water Registrar be notified.

The same committee reported on petition of the Sisters of Charity to have taxes of 1886 cancelled, recommending the adoption of the following resolution:

Resolved, That the City Collector be and he is hereby authorized and directed to cancel of record on the books in his office the assessment for taxes of 1886 on lot 8, block 251, street No. 221 Ninth street, the said property being used for church purposes and is exempt from taxation under the law.

The ayes and nays having been called on each of the above resolutions, the reports of the committee were received and the resolutions adopted by the following vote:

Ayes—President Edelstein, Messrs. Datz, Hardenbergh and Warren.

Absent—Mr. Jordan.

MISCELLANEOUS BUSINESS.

By Mr. Hardenbergh:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of Frank L. Clark, attorney, for the sum of eighteen hundred dollars for a release of all claims which he has individually and for those he represents in and to the strip of land 60x132 feet lying on the easterly side of Vreeland street and formerly forming a portion of Union street as laid down on the city map, said warrant not to be delivered until the said Frank L Clark shall deliver to the City Clerk a quit claim deed to said premises, which said deed shall be approved by the Corporation Counsel, and be it further

Resolved, That one thousand dollars of said amount shall be devoted by the said Frank L. Clark in paying assessments.

By Mr. Hardenbergh:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of that officer for the sum of $5,000 to transfer that amount from General Account to Assessment Account as a loan.

By Mr. Hardenbergh:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of Hugh Dugan, County Collector, for the sum of $17,398.91 on account of County tax for 1874.

By Mr. Hardenbergh:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of Hugh Dugan, County Collector, for the sum of $16,451.60 on account of County tax for 1875.

By Mr. Hardenbergh:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of Hugh Dugan, County Collector, for the sum of $16,149.49, on account of County tax for 1876.

By Mr. Hardenbergh:

Resolved, That a special committee, consisting of President Edelstein, Messrs Datz and Warren, be appointed to cause the roadway of Cooper's place to be covered with Asphaltum or other suitable material sufficient to cover the present pavement and render travel over the same less noisy, and that the committee be authorized to advertise for proposals for doing said work.

The ayes and nays having been called on each of the above resolutions, they were adopted by the following vote:

Ayes—President Edelstein, Messrs. Datz, Hardenbergh and Warren.

Absent—Mr. Jordan.

On motion the Board adjourned.

JOHN T. M. KAYLAR,
Clerk pro tempore.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Wednesday, August 17, 1887, at 9 o'clock a. m.

Present—President Edelstein, Messrs. Datz, Hardenbergh and Warren.

Absent—Mr Jordan.

On motion the reading of the minutes of the last regular meeting was dispensed with, and they were approved as written.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petitions of William Brinkerhoff, attorney for James Wilkinson and Stephen Morgan, for compromise of assessments.

Petition of Joseph McAdoo, attorney for Essie Lawlor to have interest cancelled.

Petition of Vredenburgh and Garretson to have an assessment cancelled

All the above petitions were received and referred to the Committee on Salaries, Taxes and Assessments.

PRESENTATION OF CLAIMS.

Claim of the American District Telegraph Company of $22 93 for messenger service, month of July, 1887.

Claim of the American District Telegraph Company of $9.10 for messenger service for Mayor's office, month of July, 1887.

Claim of F. D. Linn of $2 for copy of Laws of 1887.

Claim of the United Gas and Improvement Co. of $13.80 for gas used during July, 1887.

All the above claims were received and referred to the Committee on Printing, Stationery and Supplies.

OFFICIAL COMMUNICATIONS.

Itemized requisition from the City Treasurer for stationery and printing.

Received and referred to Committee on Printing, Stationery and Supplies, with power.

The City Comptroller reported the following total receipts of the City Treasury August 10th to 16th, 1887, both days included, to be $20,639.41.

Received and ordered filed.

Communication from the Clerk of the Board of Public Works enclosing a claim of Phillip Dolan of $385 for payment.

Received and referred to the Committee on Concurrent Resolutions.

Communication from the Clerk of the Board of Public Works enclosing a resolution from the Board of Fire Commissioners for the erection of a new fire engine house to be occupied by Engine Co. No. 11.

Received and referred to Committee on Concurrent Resolutions.

Communication from His Honor, the Mayor:

JERSEY CITY, August 10, 1887.

To the Board of Finance and Taxation:

GENTLEMEN.—I respectfully return without signature a resolution of your honorable Board, concurring in the payment of a bill of the Shaw Boiler Compound Company for $50, for "Boiler Compound," whatever that may be, which the bill states was shipped to High Service at Belleville.

High Service is not at Belleville, but that only illustrates the character of the bill. No such purchase was ever authorized. I forbear to characterize the transaction further, but I cannot consent to these unceasing attacks upon the city treasury.

Very respectfully,

Your obedient servant,

ORESTES CLEVELAND.

Received and laid on the table.

Communication from His Honor, the Mayor:

JERSEY CITY, August 10, 1887.

To the Board of Finance and Taxation:

GENTLEMEN—I am very sorry to disagree so frequently with your Board, every member of which I hold in the highest personal esteem, but when you go so far beyond the powers granted in the charter it becomes my duty to interpose my objection.

The enclosed resolution is returned without signature because you have no power to repair, or pave, or repave any street. That is a duty laid upon the Board of Public Works. I have no complete copy of the City Charter to refer to, but it can hardly be possible that I am wrong in this position. It takes so much time to seek out and quote particular laws, that I shall assume that you will recognize the error you have fallen into as soon as your attention is called to it. The power to repair, pave and repave streets is given only to the Board of Public Works, nowhere in the charter have I found any power given to your Board to undertake public work.

Very respectfully

Your obedient servant,

ORESTES CLEVELAND.

Received and laid on the table and the subject matter referred to the Corporation Counsel.

Communication from His Honor, the Mayor:

JERSEY CITY, August 10, 1887.

To the Board of Finance and Taxation:

GENTLEMEN.—The resolution concurring in the payment of two bills for cast iron pipe amounting respectively to $416.32 and $180.51, is herewith returned without signature. The bills are of the same date and are in fact one purchase, but made out in two parts in order to bring the amount of each under the $500 limit, under the childish impression that the officers of the Board of Works would be authorized to buy cast iron pipes in lots of less than $500 in value, although several purchases might be made the same day from the same person, as in this case. The officers of the Board are not authorized to make any purchases at all without a resolution of the Board directing the purchase, which resolution must take the usual course for concurrence and come to the Mayor for approval. Even that was not done in this case, nor could the Board have had power to order the purchase, nor your Board the right to concur, nor the Mayor the right to sign such a resolution.

The supplies of cast iron pipe must be procured by contract, as required by the City Charter for all such supplies, and during the whole of last year I protested against these purchases. Many times the promise was made that if I would sign for the bills then incurred there should be no more. I submitted to one excuse and another till I absolutely refused to sign for any more. The party supplying the pipe, one or more members of the committee of the Board making the purchase, and the Chief Engineer, all came to my office and in the presence of them all I finally consented to sign for what had been already delivered on condition that it should be fully understood that I would never sign for another such bill, but that thereafter the purchases should be contracted for according to law and it was so understood and agreed.

I signed for the payment of those bills as I signed for many other departments of the city government, to avoid controversy that might become angry and personal.

I knew very well that if I persisted in the refusal, I should be charged with trying to force my personal views upon the different departments in the discharge of their several duties, their habits were fixed, their methods were established, and while I did not agree with them it was my earnest desire to avoid a conflict.

Finally, becoming more and more impressed with the fact that the restrictions in the City Charter, placed there for the protection of the city treasury, were being avoided and violated in every direction, and finding that I was charged in express terms with the duty of enforcing the law, I took occasion to notify the different Boards, about the last of April, when the new Boards were entering upon their duties, that the charter must be lived up to thereafter.

The conflict was unavoidable. It has come and I must meet it from whatever direction the attack may be made upon the city treasury, or whatever unlawful methods may be followed in the transaction of the public business. In the present instance the Board of Public Works and its committee, the Chief Engineer, who ordered, and the party who supplied the pipe, all had personal notice that such a purchase would be clearly illegal and that I would not sanction it. And yet, following the example of another Board of the city government that is openly defying the law in the purchase of supplies, the new Board of Public Works continued to make open purchases. As a check upon this class of illegal transactions and extravagance the concurrence of your Board was required before payment, but the charter violations go on. I shall never sign a warrant for the payment of these claims, unless ordered to do so by the court of last resort. It is with great reluctance that I take this stand, but no other course is open to me.

Very respectfully,
Your obedient servant,
ORESTES CLEVELAND.

Received and laid on the table.

Communication from His Honor, the Mayor:

JERSEY CITY, August 10, 1887.

To the Board of Finance and Taxation:

GENTLEMEN—I have signed the resolution compromising assessments at your last meeting with some misgiving.

The Commissioners under the "Martin Act" so called, have "jurisdiction" in all such cases, and it may be a very nice question whether two bodies have jurisdiction over the same matter at the same time. The law says that the Commissioners, when appointed, "shall have power and jurisdiction, and they are hereby directed and required," etc., etc., and at the end, "all acts and parts of acts inconsistant," etc., are repealed, etc. Please submit the question to the Corporation Counsel before further compromises are made.

Very truly yours,
ORESTES CLEVELAND.

The communication was received, ordered filed, and the subject matter referred to the Corporation Counsel.

Communication from Thomas Earle, City Treasurer.

To the Honorable Board of Finance and Taxation of Jersey City:

GENTLEMEN—I herewith tender my resignation as City Treasurer to take effect the 31st inst., thanking you for your uniform courtesy to me. I remain,

Yours respectfully,
THOMAS EARLE.

The communication was received and the resignation accepted.

The following concurrent resolutions were received from the Board of Public Works and referred to the Committee on Concurrent Resolutions.

1. Improvement of Palisade avenue from South to North street.

2. Improvement of Summit avenue from Academy street to Sipp avenue.

3. Ordering paid claim of F. P. Woodcock, of $37.25 for expenses.

On motion the Board took a recess for ten minutes.

The Board re-assembled the following members present:

Present—Edelstein, Messrs. Datz, Hardenbergh and Warren.

Absent—Mr. Jordan.

REPORTS OF STANDING COMMITTEES.

The Committee on Concurrent Resolutions reported on concurrent resolutions from the Board of Public Works, recommending that the following resolutions be concurred in:

1. Awarding contract to John Fox for furnishing and delivering about 1,000 lengths of cast iron water pipe.

2. Authorizing Committee to advertise for proposals for repairing cement main water pipe over the Hackensack meadows at a cost not to exceed $2,000.

3. Ordering paid certain claims.

The ayes and nays having been called on each of the above resolutions the reports of the committee were received and the resolutions adopted by the following vote:

Ayes—President Edelstein, Messrs. Datz, Hardenbergh and Warren.

Absent—Mr. Jordan.

MISCELLANEOUS BUSINESS.

By Mr. Warren;

Resolved, That Patrick H. Nugent be and he is hereby appointed as City Treasurer to date from September 1st, 1887, and that his salary be fixed at $3,000 per annum, payable monthly, and be it further

Resolved, That before entering upon the discharge of the duties of said office the said Patrick H. Nugent shall file with this Board a bond in the sum of $125,000 for the faithful performance of his duties as such City Treasurer.

By Mr. Hardenbergh:

Resolved, That warrants be ordered drawn upon the City Treasurer in favor of that officer as follows, to be deposited in the Hudson County National Bank to the credit of September, 1887, interest.

On general account	$7,192 50
On water account	10,000.00
On water account	9,145.00

The ayes and nays having been called on each of the above resolutions they were adopted by the following vote:

Ayes—President Edelstein, Messrs. Datz, Hardenbergh and Warren.

Absent—Mr. Jordan.

By President Edelstein:

Resolved, That the office of Marshal of the Second District Court, now held by Joseph Locke, be and the same is hereby declared vacant to date from September 1st, 1887.

The ayes and nays having been called on the above resolution, it was adopted by the following vote:

Ayes—President Edelstein, Messrs. Hardenbergh and Warren.

Nay—Mr. Datz

Absent—Mr. Jordan.

By President Edelstein:

Resolved, That William B. Simon be and he is hereby appointed as Marshal of the Second District Court to date from September 1st. 1887; and be it further

Resolved, That the salary of the said William B. Simon be and the same is hereby fixed at $60 per month.

The ayes and nays having been called on the above resolution it was adopted by the following vote:

Ayes—President Edelstein, Messrs Hardenbergh and Warren.

Nay—Mr. Datz.

Absent—Mr. Jordan.

On motion the Board adjourned.

GEORGE F. MCANENY, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Wednesday, August 31, 1887, at 9 o'clock, a. m.

Present--All the members.

On motion the reading of the minutes of the last regular meeting was dispensed with and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Communication from John R. Bartlett, in relation to Water Supply.

Received and ordered filed.

Communication from John Fox, in relation to Kearney Water Supply.

The communication was received and ordered filed, and Mr. Fox invited to attend the next meeting.

Petitions of Luke Clark, Mary A. Britton, John C. Crevier, Wm. A. Lewis, attorney for Wilcox estate, C. C. Jewell, J. W. Dusenbury, J. Leicht and William Bumstead, for compromise of assessments.

Petition of the Hudson County Land and improvement Co. for cancellation of an assessment.

Petition of Michael Gillen, for return of money paid twice on taxes,

All the above petitions were received and referred to the Committee on Salaries, Taxes and Assessments.

PRESENTATION OF CLAIMS.

Claim of J. Yalden, of $1,372.50 for services as expert, July 18 to August 27, 1887.

Received and referred to the Committee on Finance and Claims.

Claim of A. Datz, of $45.75, for stationery furnished City Treasurer.

Claim of A. Datz, of $9, for concurrent blanks.

Claim of the Jordan Stationery Co., of $258, for warrant books.

Claim of Wm. Gorrill, of $15.25, for ice furnished City Hall, from July 15, to August 15, 1887.

All the above claims were received and referred to the Committee on Printing, Stationery and Supplies.

OFFICIAL COMMUNICATIONS.

Communication from His Honor the Mayor:

JERSEY CITY, N. J., Aug. 18, 1887.

To the Board of Finance and Taxation:

GENTLEMEN—Under and by virtue of an act of the Legislature of this State, entitled "an act to enable cities in this State to furnish suitable accommodations for the transaction of public business and an armory for the use of the National Guard of the State therein organized," approved, April 15, 1887. I hereby appoint Patrick Sheeran, Emil E. Datz and John Craven, Commissioners under section 2 of said act, and submit the same to your Board for concurrence.

Very respectfully,

Your obedient servant,

ORESTES CLEVELAND.

Received and laid on table.

Communication from Commissioner of Assessments.

Hon. Board of Finance and Taxation:

GENTLEMEN—I am directed to notify your honorable body that (pursuant to an order of the Circuit Court of Hudson County) Edward F. C. Young, Abram Q. Garretson and William Muirheid, the Commissioners of Adjustment mentioned in said order, met on August 18th inst., and organized by the election of Edward F. C. Young as Chairman, and Lucien D. Fowler as Clerk. At the same meeting a resolution was adopted requesting the Board of Finance and Taxation to fix the compensation of the Clerk at one thousand dollars per annum, and also to make an appropriation for the commission sufficient to meet their present current expenses.

Respectfully,

L. D. FOWLER.

Jersey City, August 30, 1887.

Received and referred to the Committee on Finance and Claims.

The City Comptroller reported the following total receipts of the City Treasury from August 24 to 30, 1887, both days included, to be $17,336.62.

Received and ordered filed.

The following concurrent resolutions were received from the Board of Public Works, and referred to the Committee on Concurrent Resolutions:

1 Asking for an appropriation for repairing Manhattan avenue.

2. Awarding contract to Michael Curley, for the improvement of Griffith street, from Palisade to Central avenue.

3. Asking for $1,500 to repair sewer in Montgomery street, between Henderson and Van Vorst streets.

On motion, the Board took a recess for ten minutes.

The Board reassembled, all the members present.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance and Claims reported on claim of J. Yalden, for services as expert, recommending the adoption of the following resolution:

Resolved, That a warrant be ordered drawn upon the City Treasurer, in favor of J. Yalden, for the sum of $1,372.50 being for services rendered as expert in examining the books in the Water Registrar's office, from July 18 to August 27, 1887.

The ayes and nays having been called on the above resolution, the report of the committee was received and the resolution adopted unanimously.

The same committee reported on the official bond of Patrick H. Nugent, as City Treasurer, in the sum of $125,000, with William McCarron, James Warner, Edward Hope, John D. Fraser, James Roche and Jas. Hunt as sureties, recommending that it be received, spread at large on the bond book and ordered filed.

The ayes and nays having been called on the above report, the recommendations of the committee were received and the report adopted unanimously.

The Committee on Concurrent Resolutions reported, recommending that the following resolutions from the Board of Public Works be concurred in:

1. Pay-roll Committee on Extensions and Distributions, repairs to pipe, March, 1887, $1,026.75.

2. Pay-roll Committee on Extensions and Distributions, laying pipe, March, 1887, $3,940.50.

3. Pay-roll Committee on Extensions and Distributions, laying pipe, April, 1887, $2,292.

4. Pay-roll Committee on Extensions and Distributions, repairing pipe, April, 1887, $848.

5. Pay-roll Committee on Extensions and Distributions, repairing water pipe, May, 1887, $708.50.

6. Pay-roll Committee on Extensions and Distributions, laying water pipe, May, 1887, $859.

7. Ordering paid certain claims.

The ayes and nays having been called on each of the above resolutions, the reports of

the committee were received and the resolutions adopted unanimous.

The Committee on Salaries, Taxes and Assessments, reported on petition of Edward Bennett, recommending the adoption of the following resolution:

Resolved, That the City Collector be and he is hereby directed to correct the assessment (for taxes of 1886) against lots No. 2, 2, and 3, West Side Block 929, 4th district, by changing the valuation from $400 to $100, the mistake having been a clerical one.

The ayes and nays having been called on the above resolution, the report of the committee was received, and the resolution adopted unanimously.

The Committee on Printing, Stationery and Supplies reported on the following claims, recommending that warrants be ordered drawn in favor of the same, viz.:

$17 to Jordan Stationery Co., for stationery furnished Corporation Counsel.

$30 to Jordan Stationery Co., for stationery furnished City Clerk.

$33.50 to Jordan Stationery Co., for printing and stationery for City Treasurer.

$57.40 to Jordan Stationery Co., for printing and stationery.

$58.20 to Jordan Stationery Co., for stationery and awnings furnished Comptroller.

$339 75 to Jordan Stationery Co., for stationery.

$19 to United Gas and Improvement Co., for gas in City Hall, June, 1887.

$13.80 to United Gas and Improvement Company for gas used in City Hall, July, 1887.

$39 to Albert Datz, for printing rules of order and tax notices.

$64.25 to Albert Datz, for stationary for Comptroller.

$99.70 to Alfred Datz, for printing and stationery.

$216 to Argus Printing Company, for printing and advertising.

$19 22 to American District Telegraph Company, for messenger service for Mayor's office, during the months of June and July, 1887.

$38.14 to American District Telegraph Company, for messenger services for Board of Finance and Taxation, during the months of May and June, 1887.

The ayes and nays having been called on each of the above resolutions, the reports and recommendations of the committee were received, and the resolutions adopted unanimously.

UNFINISHED BUSINESS.

By Mr. Warren and carried:

Moved, That the veto of His Honor, the Mayor, on the resolution from the Board of Public Works, for concurrence in the claim of the Shaw Boiler Compound Company, be taken from the table.

The Clerk having read the veto, Mr. Warren moved that the resolution do now pass notwithstanding the objections of His Honor, the Mayor.

The ayes and nays having been called on the above motion, it was carried by the following vote:

Ayes—President Edelstein, Messrs. Datz, Jordan and Warren.

Nay—Mr. Hardenbergh.

By Mr. Warren and carried.

Moved, That the veto of His Honor, the Mayor, on the resolution from the Board of Public Works for concurrence in the claims of P. J. McKenna, for pipe, be taken from the table.

The Clerk having read the veto, Mr. Warren moved, that the resolution do now pass notwithstanding the objections of His Honor the Mayor.

The ayes and nayes having been called on the above motion, it was carried by the following vote:

Ayes—President Edelstein, Messrs. Datz, Hardenbergh, Jordan and Warren.

Nays—None.

By Mr. Warren and carried:

Moved, That the veto of His Honor, the Mayor, on the resolution concerning the covering of Cooper Place with asphaltum, be taken from the table.

The Clerk having read the veto, Mr. Warren moved, that the resolution do now pass notwithstanding the objections of His Honor, the Mayor.

The ayes and nays having been called on the above motion, it was lost by the following vote:

Ayes—None.

Nays—President Edelstein, Messrs. Datz, Hardenbergh, Jordan and Warren.

MISCELLANEOUS BUSINESS.

NEW YORK, Aug. 29, 1887.

The following communication was presented to the Board by Mr. Hardenbergh:

A. A. HARDENBERGH, Esq., Hudson County Bank, Jersey City, N. J.

DEAR SIR—I have been since I last saw you, engaged upon the investigation of the Water Registrar's accounts which has been a work of considerable labor. I have now about completed the receipts of the office for the past six years which I find come out with very small differences. The result will, I think, be of considerable advantage to the Finance Committee and enable them to form satisfactory conclusions as to the position of the affairs in that department.

I find in my investigation that some time ago there was a defalcation by one of the clerks, which was discovered by the office. A statement of this has been handed to me and I find that the amount has been paid over to the department by relatives of the clerk in question, and as far as I know it is adjusted, and any further errors as found, on being reported to the bondsman are paid by him, therefore the city is fully reinbursed on that account.

The most important part of this investigation, as far as I can see will be the payments, and I have reason to think that the "Pipe" account must undergo a very severe scrutiny and with that object I am now endeavoring to compare the laying of the pipe with quantities that have been paid for. In doing this, I shall as far as is possible, and with the aid of the papers get out for you a statement showing the quantities and prices of the pipes that were bought and paid for and a similar statement showing what was laid in the streets.

From the methods in which the books have been kept and the statements annually made, it has been impossible to form any correct conclusion how matters were going along, for instance, nothing but a revenue account has ever been published and this without a balance sheet is of no use whatever to show the position of affairs.

There is one theme which goes as a heavy charge against the yearly revenue, that is the Bayonne water-pipe. It seems that this pipe was laid by the contractor on the understanding that he should receive all receipts paid by Bayonne until the price of it was liquidated. By these means it will be readily seen that it impoverished the revenue of the Department to that amount and has the effect of paying

for the cost of this pipe out of revenue and creating an asset which will not appear upon their books, except by some entry yet to be made.

Again it seems that new extensions of pipe are frequently laid at the revenue which should be taken cognizance of as an outlay of capital rather than a change of revenue.

In this latter case, however, it is a matter of consideration to what extent this is off-set by depreciations of plant, piping etc., already laid.

I shall proceed with all dispatch to abstract the expense so that I may render you a comparison of the years that you requested.

Yours truly,

J. YALDEN.

Received and ordered filed.

By Mr. Hardenbergh:

Whereas, The official relations which for more than 13 years has existed between Jersey City and Thomas Earle as City Treasurer are this day terminated by his resignation as tendered to this Board,

Resolved, That we deem it a duty, as well as a pleasure, to enter upon our records the thanks so eminently due to one who throughout the long years of his service has been so faithful in the performance of his duties. so kind and genial during all his official intercourse with the members of this Board, and with our citizens at large, and that he carries with him in his voluntary retirement their highest benediction in the familiar term of the well known salutation, "Well done, thou good and faithful servant,"

Resolved, That the Clerk of this Board cause a copy of these resolutions to be properly engrossed and forwarded to Mr. Earle.

The ayes and nays having been called on the above resolution, it was adopted unanimously.

By Mr. Hardenbergh:

Resolved, That under the provisions of an act entitled "An act to authorize cities in this State to erect buildings to be used for fire department purposes, and to provide for the payment and cost of erection, approved April 5, 1887, the Committee on Finance and Claims be authorized to borrow a sum not exceeding six thousand dollars (6,000) for the purpose of paying claims of contractors for rebuilding engine house now in course of erection on Mercer street, and that a temporary loan bond be issued for said amount with interest at the rate of five (5) per cent. per annum and payable in six (6) years from the date of said bond.

By Mr. Hardenbergh:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of that officer for the sum of $5,000, to transfer that amount from general account to assessment account, as a loan.

By President Edelstein:

Resolved, That the resolution adopted August 17, 1887, appointing William B. Simon as Marshal of the Second District Court, and fixing the salary of said Simon at $60 per month, be amended, by changing the amount of salary to be paid to $50 per month.

The ayes and nays having been called on each of the above resolutions, they were adopted unanimously.

By Mr. Hardenbergh:

Resolved, That, hereafter, the Clerk of this Board be directed to give all current printing, of whatever nature, furnished to the different offices under this Board to "The Jersey City Argus" until otherwise ordered.

The ayes and nays having been called on the above resolution it was adopted by the following vote:

Ayes—President Edelstein, Messrs Hardenbergh and Warren.

Nays—Messrs. Datz, and Jordan.

By Mr. Datz:

Resolved, That the Clerk of this Board be and he is hereby authorized to extend the time for payment of such assessments as have been heretofore compromised, but not yet paid. Provided said payments be made on or before September 19th, 1887.

The ayes and nays having been called on the above resolution, it was adopted unanimously.

The Committee on Salaries, Taxes and Assesments reported the salaries for the month of August, 1887, recommending that warrants be ordered drawn in accordance with the resolution.

On motion of Mr. Warren and adopted:

Moved, That the minutes of August 17, 1887, be corrected by substituting the name of Mr. Hardenbergh for that of Mr. Warren, as mover of the following resolution:

Resolved, That Patrick H. Nugent be and he is hereby appointed as City Treasurer to date from Sept. 1st, 1887, and that his salary be fixed at $3,000 per annum, payable monthly, and be it further

Resolved, That before entering upon the discharge of the duties of said office the said Patrick H. Nugent shall file with this Board a bond in the sum of $125,000 for the faithful performance of his duties as such City Treasurer.

The ayes and nays having been called on the above resolution, it was adopted unanimously.

On motion the Board adjourned.

GEORGE F. MCANENY, Clerk.

Meeting of the Board of Commissioners of the Sinking Fund, held in the City Hall, Wednesday, Aug. 31, 1887, at 10 o'clock, a.m.

Present—All the members.

By Mr. Hardenburgh:

Resolved, That the sum of six thousand dollars be loaned from the Sinking Fund of 1882, No. 2, to the Mayor and Aldermen of Jersey City, upon a temporary loan bond, issued for the sum of six thousand dollars, payable in six (6) years, with interest at the rate of five (5) per cent. per annum, in accordance with the resolution of the Board of Finance and Taxation, adopted August 31, 1887, in accordance the provisions of an act entitled: "An act to authorize cities in this State to erect buildings to be used for fire department purposes and to provide for the payment and cost of erection."

Approved, April 5, 1887.

The ayes and nays having been called on the above resolution it was adopted unanimously.

On motion, the Board adjourned.

GEORGE F. McANENY,
Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall Wednesday, September 7, 1887, at 9 o'clock a. m.

Present—President Edelstein, Messrs. Datz, Hardenbergh and Warren.

Absent—Mr. Jordan

On motion the reading of the minutes of the last regular meeting was dispensed with, and they were approved as written.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Communication from the Corporation Attorney of Hoboken, in relation to judgement.

Received and referred to the Committee on Finance and Claims.

Communication from Beach Bros., in relation to certain claims.

Received and referred to the Committee on Concurrent Resolutions.

Communication from John Fox, in relation to Kearny water pipe.

Received and ordered filed.

Petition of Jas. McSpirit from return of money paid in error on water rents.

Received and referred to the Committee on Salaries, Taxes and Assessments.

OFFICIAL COMMUNICATIONS.

The City Comptroller reported the following total receipts of the City Treasury, from August 31 to September 6, 1887, both days included, to be $11,784 27.

Received and ordered filed.

Communication from Corporation Counsel.

JERSEY CITY, September 6, 1887.

To the Hon. Board of Finance and Taxation:

GENTLEMEN—In reference to the matter of the further adjustment of assessments by your Board submitted to me, I respectfully advise you that as the Board of Commissioners of Adjustment under the Martin Act has duly organized, and is soon to enter upon its duties that the whole subject of adjusting arrears of assessments, etc., be turned over to that tribunal. The law gives them large powers, and this course will avoid the confusion of two distinct bodies exercising jurisdiction over the same matter. Besides, it is undoubtedly the intention of the law to withdraw this subject from your Board.

Very respectfully,

JOHN A. BLAIR,
Corporation Counsel.

The above communication was received and ordered filed.

On motion the Board took a recess for ten minutes.

The Board re-assembled the following members present:

Present—President Edelstein, Messrs. Datz, Hardenbergh and Warren.

Absent—Mr. Jordan.

Communication from City Clerk Scott, asking for the appointment of Thomas Cummings as a clerk in his office.

Received and ordered filed.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance and Claims reported on the official bond of Isaac Morrow, jr., Clerk to City Treasurer, in the sum of $50,000 with Samuel Sterling, Hugh Dugan, Abram Post and Patrick J. Condon, as sureties, recommending that it be received, spread at large on the bond book and ordered filed.

The ayes and nays having been called on the above resolution, the report and recommendation of the committee was received, and the resolution adopted by the following vote:

Ayes—President Edelstein, Messrs. Datz Hardenbergh and Warren.

Absent—Mr. Jordan.

The same committee reported recommending the adoption of the following resolution:

Resolved, That the City Comptroller be, and he is hereby instructed to transfer the sum of $1,663.03 from the account of Claims, Legal Expenses and Judgments to the account of Contingent Fund, Board of Finance and Taxation, fiscal year of 1886-7.

The ayes and nays having been called on the above resolution the report and recommendation of the committee was received, and the resolution adopted by the following vote:

Ayes—President Edelstein, Messrs. Datz, Hardenbergh and Warren.

Absent—Mr. Jordan.

The Committee on Salaries, Taxes and Assessments, presented the following resolution and recommended its adoption:

Resolved, That the Clerk of this Board be directed to return to the petitioners all petitions now in the hands of this Board, for compromise of assessments.

The ayes and nays having been called on the above resolution, the report and recommendation of the committee was received, and the resolution adopted by the following vote:

Ayes—President Edelstein, Messrs. Datz, Hardenbergh and Warren.

Absent—Mr. Jordan.

MISCELLANEOUS BUSINESS.

By Mr. Warren:

Resolved, That the resolution adopted by this Board July 8th, 1887, concurring in the resolution of the Board of Public Works awarding to Michael Curley the contract for the improvement of Griffith street, from Palisade avenue to Central avenue, be amended by striking out the words, "Provided the owners of two-thirds of the property along the line of the proposed improvement shall sign a bond agreeing to pay their assessment within one year from the date of the confirmation of the assessment."

By Mr. Hardenbergh:

Resolved, That in pursuance to the request of the Board of Commissioners of Adjustment, this Board sanction an expenditure by said Board of Commissioners of Adjustment of an amount not exceeding $2,500, for the purpose of paying present current expenses of said Board.

By Mr. Hardenbergh:

Resolved, That the salary of the Clerk of the Board of Commissioners of Adjustment be and is hereby fixed at one thousand dollars per annum.

By Mr. Hardenbergh:

Resolved, That under the provisions of an act entitled "An Act respecting Hospitals, and to provide for their aid in certain cases," approved April 21, 1887, the Committee on Finance and Claims be authorized to borrow a sum not exceeding two thousand dollars ($2,000), and that a temporary loan bond be issued for said amount, with interest at the rate of five (5) per cent. per annum, and payable December 20, 1887.

By President Edelstein:

Resolved, That Thomas J. Cummings be and is hereby appointed a clerk in the office of the City Clerk, at a salary of $66.66 per month.

By Mr. Datz:

Resolved, That the Board of Public Works be and are hereby requested to so improve

Cooper place, by the use of noiseless pavement, that the objectionable noise now made by traffic through said place may be lessened.

The ayes and nays having been called on each of the above resolutions, they were adopted by the following vote:

Ayes—President Edelstein, Messrs. Datz, Hardenbergh and Warren.

Absent—Mr. Jordan.

On motion the Board adjourned.

GEO. F. MCANENY, Clerk.

Meeting of the Board of Commissioners of the Sinking Fund held in the City Hall, Wednesday, September 7, 1887, at 10 o'clock a. m.

Present—President Edelstein, Messrs. Datz, Hardenbergh and Warren.

Absent—Mr. Jordan.

By Mr. Hardenbergh:

Resolved, That the sum of two thousand dollars be loaned from the Sinking Fund of 1873, to the Mayor and Board of Aldermen of Jersey City, upon a temporary loan bond issued for the sum of two thousand dollars payable on December 20, 1887, with interest at the rate of five (5) per cent per annum in accordance with the resolution of the Board of Finance and Taxation, adopted September 7, 1887, in accordance with the provisions of an act entitled "An act respecting Hospitals and to provide for their aid in certain cases."

Approved April 21, 1877.

The ayes and nays having been called on the above resolution, it was adopted by the following vote:

Ayes—President Edelstein, Messrs. Datz, Hardenbergh and Warren.

Absent—Mr. Jordan.

On motion, the Board adjourned.

GEO. F. MCANENY,
Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Wednesday, September 14, 1887, at 9 o'clock a. m.

Present—President Edelstein, Messrs. Datz, Hardenbergh and Warren.

Absent Mr. Jordan.

On motion the reading of the minutes of the last regular meeting was dispensed with, and they were approved as printed

PRESENTATION OF CLAIMS.

Claim of the Argus Printing Company of $120 for advertising and printing manuals, pages 28 to 52, both inclusive.

Claim of the American District Telegraph Co., of $28.98 for messenger service during the month of August, 1887.

Claim of the American District Co., of $9.17 for messenger service during the month of August, 1887, Mayor's office.

Claim of Albert Datz of $74 for stationery for City Comptroller.

Claim of The United Gas and Improvement Co. of $15,60 for gas consumed in City Hall during August, 1887.

Claim of Clara E. Holland of $30.44 for typewriting in the case of Zeugner vs., The Mayor and Aldermen of Jersey City.

All the above claims were received and referred to the Committee on Printing, Stationery and Supplies.

OFFICIAL COMMUNICATIONS.

The City Comptroller reported the following total receipts of the City Treasury, from September 7 to 13, 1887, both days included to be $19,958.10.

Received and ordered filed.

Communication from E. J. Anderson, State Comptroller, addressed to City Treasurer, stating that he had paid over to the City Treasurer of Jersey City, the sum of $53,253.45 on account of railroad tax due Jersey City.

The communication was received and returned to the City Treasurer.

COMPTROLLER'S DEPARTMENT,
State of New Jersey,
TRENTON, Sept. 9, 1887.

James H. Love. Esq., Collector of Taxes. Jersey, City, N. J.:

DEAR SIR—I hand herewith a statement showing the amount of taxes paid into the State Treasury to this date upon taxes allotted to Jersey City under the railroad tax act of 1884, and the amount allotted to that city each year since that act has been in operation. The allottment is not yet completed because of cases pending in the Court of Errors and Appeals involving some of the taxes assessed for the years 1884, 1885, 1886, but these taxes have not been paid to the State.

The amount of the allottment in these cases cannot be stated until the decision of the Court has been rendered.

The balance due Jersey City of the sum which has been paid to the State is, $53,253.45, for which amount I have forwarded a warrant to the City Treasurer, P. H. Nugent, Esq.

Appended to the above is a certificate showing the amounts of tax on Railroad and Canal corporations allotted to the taxing district of Jersey City:

Amounts assessed for the use of Jersey City in the year 1885 on valuations made in 1884, adjudged to be due by the Courts and paid into the State Treasurer:

Central R. R. Co. of N. J.	$49,606 84
Long Dock Co.	39,240 25
Jersey City and Bergen R. R. Co.	1,184 38
National Docks R. R. Co.	35
Newark and Hudson R. R. Co.	344 56
N. Y. L. E. and W. R. R. Co.	393 08
Northern R. R. Co. of N. J.	199 69
United R. R. and Canal Co. of N. J.	41,160 38
Weehawken Branch R. R. Co.	918 14
New York, Susquehanna and Western Co.	55 55
	$133,103 22

Amounts assessed for the use of Jersey City in the year 1886 on valuations made in the year 1885, adjudged to be due by the Courts and paid into the State Treasurer:

Central R. R. Co. of N. J.	$49,506 22
Jersey City and Bergen R. R. Co.	1,320 57
Long Dock Co.	39,077 93
Morris and Essex R. R. Co.	51,291 48
National Dock R. R. Co.	35
Newark and Hudson R. R. Co.	344 56
N. Y., L. E. and W. R. R. Co.	393 08
New York, Susquehanna and Western R. R.	53 41
Northern R. R. Co. of N. J.	190 67
United R. R. and Canal Co. of N. J.	40,169 47
	$182,347 74

Amounts assessed for the use of Jersey City in the year 1887 on valuations made in 1886, adjudged to be due by the Courts and partly paid into the State Treasury:

Central R. R. of N. J.	$46,593 89
Jersey City and Bergen R. R. Co.	1,633 23
Long Dock Co.	39,512 61
Morris and Essex R. R. Co.	51,454 66
National Docks R. R. Co.	2 35
New York, Susquehanna and Western R. R. Co.	60 41
United N. J. R. R. and Canal Co.	40,578 61
	$179,835 76

SUMMARY.

Total amount alloted and paid of taxes assessed for the use of Jersey City on valuations of 1884.	$133,103 22
Total amount allotted and paid of taxes assessed for the use of Jersey City on valuations of, 1885.	182,347 74
Total amount allotted of taxes assessed for the use of Jersey City on valuation of 1886.	179,835 76
Total	$495,296 72
Warrant in favor of Thomas Earle, City Treasurer, Oct. 19, 1886.	$100,000
Warrant in favor of Thomas Earle, City Treasurer, August 1st, 1887.	250,000
Warrant in favor of P. H. Nugent, City Treasurer, Sept. 9, 1887.	53,253 45
Total	$403,253.45
Amount not paid to the State.	$92,033 27

This unpaid balance of $92,033.27 consists of taxes assessed against companies which claim to be exempt from the operations of the law of 1884, but which have nevertheless consented to pay both the State and local taxes assessed against them without legal contest.

This balance is payable in the coming month (October) and will be favored to the City Treasurer as soon as received by the State.

Very respectfully,
E. J. ANDERSON
Comptroller.

The report was received, ordered spread in full on the minutes and ordered filed.

Resolution from the Board of Aldermen re-

questing an appropriation for the purpose of procuring necessary ballot boxes, in accordance with an act entitled A supplement to an act entitled "An act to regulate elections," passed April 18, 1876, and which supplement was approved, April 28, 1887.

Resolution from the Board of Aldermen requesting an additional appropriation not exceeding $1,000, for the payment of outstanding claims on account of Public Grounds and Buildings.

Received and referred to the Committee on Finance and Claims.

The following concurrent resolutions were received from the Board of Public Works and referred to the Committee on Concurrent Resolutions:

1. Pay-roll Committee on Water Rates and Assessments, March, 1887, $849.

2. Authorizing committee to advertise for proposals for repairing the cement main water pipe over the Hackensack meadows at a cost not to exceed $5,000.

3. Awarding contract to Michael Daly, for furnishing and delivering at Belleville and High Service pumping stations, about 3,000 gross tons of Schuylkill free burning broken coal at the price named in his proposal, namely, $4.50 per gross ton.

On motion the Board took a recess for fifteen minutes.

The Board reassembled, the following members present:

Present—President Edelstein, Messrs. Datz, Hardenbergh and Warren.

Absent—Mr. Jordan.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance and Claims reported on communication from Collins & Corbin, attorneys for W. W. Ruggles, requesting the payment of a judgment, recommending the adoption of the following resolution:

Resolved, That a warrant be ordered drawn upon the City Treasurer, in favor of Collins & Corbin, attorneys, for W. W. Ruggles, for the sum of $283.86, being amount of judgment and costs recovered in the First District Court, in a suit, wherein the said W. W. Ruggles was complainant, and the Mayor and Aldermen of Jersey City, defendants.

The ayes and nays having been called on the above resolution, the report and recommendation of the committee was received, and the resolution adopted by the following vote:

Ayes—President Edelstein, Messrs. Datz, Hardenbergh and Warren.

Absent—Mr. Jordan.

The Committee on Concurrent Resolutions reported on concurrent resolutions from the the Board of Public Works awarding contract to Michael Curley, for the improvement of Griffith street, from Palisade to Central avenue, recommending that the same be concurred in.

The ayes and nays having been called on the above resolution the report and recommendation of the committee was received and the resolution adopted by the following vote:

Ayes—President Edelstein, Messrs. Datz, Hardenbergh and Warren.

Absent—Mr. Jordan.

The Committee on Salaries, Taxes and Assessments reported verbally on petition of Edwin F. Phelan, for compromise of an adjustment of taxes and assessments recommending that the same be taken from the Committee and referred to the Corporation Attorney.

The ayes and nays having been called on the above report, the recommendation of the Committee was received and the report adopted by the following vote:

Ayes—President Edelstein, Messrs. Datz Hardenbergh and Warren.

Absent—Mr. Jordan.

UNFINISHED BUSINESS.

By Mr. Warren and carried:

Moved, That the communication from his Honor, the Mayor, appointing Patrick Sheeran, Emil E. Datz and John Craven as Commissioners, under Section 2, of an act entitled "An act to enable cities in this State to furnish suitable accommodations for the transaction of public business, and an armory for the use of the National Guard of the State herein organized," approved April 15, 1887, be taken from the table and referred to a committee consisting of the President and Mr. Hardenbergh.

On motion of the President Mr. Warren was added to the Committee.

MISCELLANEOUS BUSINESS.

By Mr. Hardenbergh:

Resolved, That the sum of $35,000 be borrowed from the Sinking Fund of 1873, and that a bond be executed by the Mayor and City Clerk in favor of the Sinking Fund Commissioners payable on demand as the evidence of such indebtedness.

By Mr. Hardenbergh:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of Hugh Dugan, County Collector, for the sum of $9,616.80, being on account of County Tax of 1886.

By Mr. Hardenbergh:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of that officer for the sum of $25,000 to transfer that amount from general account to assessment account, as a loan.

By Mr. Hardenbergh:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of the Mayor and Council of the City of Hoboken, for the sum of $16,500 on account of one half of the moneys collected by the City Collector of Jersey City for the Ravine Road sewer assessment in accordance with a decree of the Court of Chancery, dated August 12, 1887.

By Mr. Hardenbergh:

Resolved, That the City Clerk be and he is hereby directed to cancel three certain warrants drawn in accordance with a resolution adopted by this Board, June 24, 1886, and approved by the Mayor, June 29, 1886, to wit: Finance and Taxation, Book Y, Warrant No. 203, $20,000, Warrant No. 204, $20,000, Warrant No. 205, $10,000 all being for transfer of moneys from water account to general account, as a loan.

By Mr. Hardenbergh:

Resolved, That the resolution adopted September 7, 1887, to wit:

Resolved, That under the provisions of an act entitled "An act respecting hospitals, and to provide for their aid in certain cases," approved April 21, 1887, the Committee on Finance and Claims be authorized to borrow a sum not exceeding two thousand dollars ($2,000), and that a temporary loan bond be issued for said amount with interest at the rate of five (5) per cent per annum, payable December 20, 1887, be amended by substituting December 20, 1888 for December 20, 1887, as the time at which said bond shall be payable.

By Mr. Hardenbergh:

Resolved, That pursuant to the provisions

of an act entitled "Further supplement to an act entitled 'An act regulating elections,' approved April, 18, 1886," which said supplement was approved April 28, 1887, this Board sanctions an expenditure by the Board of Aldermen, of an amount not exceeding sixteen hundred and twenty-five dollars ($1,625) to be used for the purchase of sixty-five ballot boxes, known as the Hall & Wood ballot box, said amount to be taken from the general fund, the law being imperative.

By Mr. Warren:

Resolved, That the concurrent resolution adopted August 17, 1887, authorizing the repairing of the cement water main over the Hackensack River at a cost not to exceed $2,000, be and is hereby rescinded and made null and void.

The ayes and nays having been called on each of the above resolutions, they were adopted by the following vote:

Ayes—President Edelstein, Messrs. Datz, Hardenbergh and Warren.

Absent—Mr. Jordan.

On motion, the Board adjourned.

GEORGE S. MCANENY, Clerk.

Meeting of the Commissioners of the Sinking Fund, held in the City Hall, on Wednesday, Sept. 14, 1887, at 10 o'clock a. m.

Present—President Edelstein, Messrs. Datz, Hardenbergh and Warren.

Absent—Mr. Jordan.

By Mr. Hardenbergh:

Resolved, That the sum of thirty-five thousand dollars be loaned to the Board of Finance and Taxation, to be taken from the Fund of 1873, and that a bond be executed by the Mayor and City Clerk under the corporate seal of the city in favor of the Sinking Fund Commissioners, payable on demand.

By Mr. Hardenbergh:

Resolved, That the resolution adopted September 7, 1887, to wit:

Resolved, That the sum of two thousand dollars be loaned from the Sinking Fund of 1873, to the Mayor and Board of Aldermen of Jersey City, upon a temporary loan bond issued for the sum of two thousand dollars payable on December 20, 1887, with interest at the rate of five (5) per cent. per annum, in accordance with the resolution of the Board of Finance and Taxation adopted September 7, 1887, in accordance with the provision of an act entitled "an Act respecting Hospitals, and to provide for their aid in certain cases." Approved April 21, 1887, be amended by substituting December 20, 1888, for December 20, 1887, as the time at which said bond shall be payable.

The ayes and nays having been called on each of the above resolutions, they were adopted by the following vote:

Ayes—President Edelstein, Messrs. Datz, Hardenbergh and Warren.

Absent—Mr. Jordan.

On motion, the Board adjourned.

GEORGE F. McANENY, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Wednesday, Sept 21, 1887, at 9 o'clock a. m.

Present—All the members.

On motion the reading of the minutes of the last regular meeting, was dispensed with,and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATION.

Petitions of R. Hillier's Son & Co., Henry Steffens, E. W. Kingsland, Jr., Philip E. Martin and others, requesting an appropriation of $1,000 as recommended by a resolution of the Board of Public Works to reconstruct the sewer in Halladay street, between Maple street and Johnston avenue.

Received and referred to a special committee, consisting of President Edelstein, Messrs. Datz, Hardenbergh and Warren.

OFFICIAL COMMUNICATIONS.

Itemized requisitions were received from the City Collector and City Clerk, both of which were referred to the Committee on Printing, Stationery and Supplies, with power.

Frederick J. Mersheimer, agent for the collection of arrears of personal taxes, reported that he had collected for the month ending August 31,1887, the sum of $2,055.33.

Received and ordered filed.

The City Comptroller reported the total receipts of the City Treasury, September 14 to 20, both days included to be $71,692,85.

Received and ordered filed.

Resolution from the Board of Education requesting a transfer of $139.42 from the account of census to the account of annual report, fiscal year, 1886-7.

Resolution from the Board of Education requesting a transfer of $276.67 from the account of census to the account of furniture, repairs and gas, fiscal year, 1886-7,

Both the above resolutions were received and referred to the Committee on Finance and Claims.

The following concurrent resolutions were received from the Board of Public Works and referred to the Committee on Concurrent Resolutions:

1 Awarding contract to Thomas Coogan, for the construction of a 15-inch vitrified pipe sewer in Ocean avenue on the east sidewalk, from north side of Winfield avenue to Pearsell avenue, and a 24-inch brick sewer in Pearsall avenue,from Ocean avenue to Avenue E.

2. Authorizing Committee on Water Rates and Assessments to purchase 25 tons of coal for use of office.

3. Ordering paid certain miscellaneous claims.

On motion the Board took a recess for ten minutes.

The Board reassembled—all the members present.

REPORTS OF STANDING COMMITTEES.

The Committee on Concurrent Resolutions reported recommending that the following resolutions be concurred in.

1. Awarding contract to Michael Daly for furnishing and delivering at Belleville and High Service Pumping Stations about 3,000 tons of Schuylkill free burning egg coal at the price named in his bid, namely $4.35 per gross ton.

2. Awarding contract to Michael Daly for furnishing and delivering at Belleville and High Service Pumping Stations about 3,000 gross tons of Schuylkill free burning broken coal, at the price named in this bid, namely $4.15 per gross ton.

3. Appropriating $1,500 for reconstruction of the sewer in Montgomery street, between Henderson and Van Vorst streets.

The ayes and nays having been called on each of the above resolutions, the reports of the committee were received and the resolutions and recommendations adopted unanimously.

The Committee on Salaries, Taxes and Assessments reported on petition of Williams & Cowels, attorneys, for the Hudson County Land and Improvement Co., for the return of money paid twice on taxes of 1883, recommending the adoption of the following resolution:

Resolved, That a warrant be ordered drawn upon the City Treasurer, in favor of Williams & Cowels, attorneys, for the Hudson County Land and Improvement Co., for the sum of $61.31, being amount paid twice on lots 12, 13 and 14, block 1,435, for taxes for the year 1883; and be it further

Resolved, That the City Collector be notified.

The same committee reported on petition of Emmons & Co., for return of money paid twice on water rents of 1887, recommending the adoption of the following resolution.

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of Emmons & Co., for the sum of $20.70, being amount paid twice on water rates for the year 1887, on lot A, block 418, Summit avenue and that the Water Registrar be notified.

The ayes and nays having been called on each of the above resolutions the reports of the committee were received and the resolutions and recommendations adopted unanimously.

The Committee on Printing, Stationery and Supplies reported recommending the payment of the following claims:

$258 to the Jordan Stationery Company for warrant books.

$143 to the Jordan Stationery Company for stationery.

$19 to the Jordan Stationery Company for stationery.

$74 to Albert Datz for stationery.

$45.75 to Albert Datz for stationery.

$9 to Albert Datz for stationery.

$28.98 to American District Telegraph Company for messenger service during August, 1887.

$9.17 to American District Telegraph Company for messenger service for Mayor's office during August, 1887.

$15.25 to William Gorrill for ice furnished City Hall from May 15 to June 15.

$15 25 to William Gorrill for ice furnished City Hall from June 15 to July 15.

$15.25 to William Gorrill for ice furnished City Hall from July 15 to August 15.

$15.60 to United Gas and Improvement Company for gas consumed in the City Hall during August, 1887.

$30.44 to Clara E. Holland for typewriting in the case of Zeugner vs. The Mayor and Aldermen of Jersey City.

$2 to F. D. Linn & Company for binding copy of laws of 1887.

The ayes and nays having been called on each of the above resolutions, the reports of the committee were received and the resolutions and recommendations adopted unanimously.

MISCELLANEOUS BUSINESS.

By Mr. Hardenbergh:

Resolved, That warrants be ordered drawn upon the City Treasurer in favor of that officer, as follows, to be deposited in the

Hudson County National Bank to the credit of October, 1887, interest:

On General Account.....	$23,000 00
On " "	19,065 00
On " "	20,070 00
On Water Account	14,000 00
On " "	14,000 00

By Mr. Hardenbergh:

Resolved, That the Committee on Finance and Claims be authorized to borrow such sum or sums not exceeding one hundred thousand dollars ($100,000) in the aggregate as may be necessay to meet the payments of interests and claims due October 1, 1887.

By Mr. Hardenbergh:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of that officer for the sum of $10,000 to transfer that amount from General Account to Water Account as a loan.

The ayes and nays having been called on each of the above resolutions, they were adopted unanimously.

By Mr. Datz:

Resolved, That the Committee on Printing, Stationery and Supplies be and they are hereby authorized to purchase for the use of the several Boards and City Officials 200 unbound copies of the compilation of Laws effecting cities entitled "Municipal Corporation Laws of New Jersey" published by F. D. Linn & Co., at a price not to exceed $2.25 per copy.

On motion the resolution was laid on the table.

By Mr. Hardenbergh and carried:

Moved, That on and after October 1, the regular meetings of this Board be held on Thursday of each week at 8 o'clock, p. m.

On motion the Board adjourned.

GEO. F. McANENY,
Clerk.

Regular meeting of the Board of Finance and Taxation held in the City Hall Wednesday, September 28th, 1887, at 9 o'clock, a. m.

Present—President Edelstein, Messrs. Datz, Hardenbergh and Warren.

Absent—Mr. Jordan.

On motion the reading of the minutes of the last regular meeting was dispensed with and they were approved as printed.

PRESENTION OF PETITIONS AND COMMUNICATIONS.

Communication from Thomas F. Noonan Jr., requesting an extension of time in which to complete the work of compiling and revising the city charter, and requesting the Board to order some money paid to him on account of said work.

Received and referred to the Committee on Finance and Claims.

Communication from H. A. Booream in relation to the bad condition of the sewer in Second street.

Received and referred to a special committee, consisting of Messrs. Warren and Datz, with power.

Communication from James P. Hall requesting that the sum of $489.19 be retained from amount due Terence J. McDonald on contract for the erection of a fire engine house on Mercer street, said amount being due to him for materials furnished Mr. McDonald on said contract.

The communication was received and referred to the Corporation Counsel.

Petition of C. C. Jewell for the return of money paid twice on water rents.

Petition of Francis W. Mitchell to have an extension of time in which to pay assessments without interest.

Both the above petitions were received and referred to the Committee on Salaries, Taxes and Assessments.

PRESENTATION OF CLAIMS.

Claim of William Gorrill of $15.25 for ice delivered at City Hall from August 15 to September 15, 1887.

Claim of Albert Datz of $137.50 for stationery furnished City Collector.

Both the above claims were received and referred to the Committee on Printing, Stationery and Supplies.

Claim of Collins & Corbin, attorneys, for $20 97 for taxed costs in the case of the State, William Harney et al. vs. the Mayor and Aldermen of Jersey City.

Received and referred to the Committee on Finance and Claims.

OFFICIAL COMMUNICATIONS.

Official bond of James M. Brann as Permit Clerk and Committee Clerk in the sum of $10,000, with George P. Brock and James Roche as sureties.

Received and referred to Committee on Finance and claims.

The City Comptroller reported the total receipts of the city treasury from September 21st to 27th, 1887, both days included, to be $100,343 53.

The report was received and ordered filed.

Resolution from the Board of Education requesting an appropriation of $1,500 for the support of evening schools in three of the grammar schools during the coming Fall and Winter months.

Received and referred to Committee on Finance and claims.

The following concurrent resolutions were received from the Board of Public Works and referred to the Committee on Concurrent Resolutions.

1. Four resolutions authorizing the purchase of supplies.

2. Authorizing Committee on Public Grounds and Buildings to advertise for proposals for the erection of a new engine house in South street, to be occupied by Engine Company No. 11.

3. Fixing salaries of employes in Water Department.

4. Three pay-rolls—Water Rates and Assessments, Registrar's office, months July, August and September.

5. Pay-roll, Pumping and Reservoirs, May 1887, $32.

6. Two pay-rolls, Pumping and Reservoirs, June 1887.

7. Pay-roll, Extensions and Distributions, June 1887.

8. Pay-roll, Water Rates and Assessments, June 1887, $156.

9. Two pay-rolls, Pumping and Reservoirs, July 1887.

10. Pay-roll, Public Buildings and Grounds, July 1887, $82.

11. Two pay-rolls, Water Rates and Assessments, July 1887.

12. Pay-roll, Streets and Sewers, July 1887, $168.24

13. Three pay rolls, Extensions and Distributions, July, 1887.

14. Pay roll, Pumping and Reservoirs, August, 1887, $3,036.44.

15. Eight resolutions ordering paid certain miscellaneous claims.

On motion the Board took a recess for ten minutes.

The Board reassembled the following members present:

President Edelstein, Messrs. Datz, Hardenbergh and Warren.

Absent—Mr. Jordan.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance and Claims reported on resolutions from the Board of Education requesting transfers and recommending the adoption of the following resolutions:

Resolved, That the City Comptroller be and he is hereby directed to transfer the sum of $149.32 from the Account of Census to the Account of Annual Report Board of Education, fiscal year 1886-87.

Resolved, That the City Comptroller be and he is hereby directed to transfer the sum of $276 67 from the account of Census to the account of Furniture Repairs and Gas Board of Education fiscal year 1886-87.

The same committee reported verbally on the official bond of James M. Brann as Permit Clerk and Committee Clerk of the Board of Public Works recommending that the same be received spread at large on the Bond Book and filed.

The ayes and nays having been called on each of the above resolutions, the reports of the Committee were received and the resolutions and recommendation adopted by the following vote:

Ayes—President Edelstein, Messrs. Datz, Hardenbergh and Warren.

Absent—Mr. Jordan.

The Committee on Concurrent Resolutions reported the following concurrent resolutions from the Board of Public Works, recommending that they be concurred in:

1. Authorizing committee to advertise for proposals for repairing water main over Hackensack meadows at a cost not to exceed $5,000.

2. Awarding contract to Thomas Coogan

for the construction of a 15-inch vitrified pipe sewer in Ocean avenue, on the east side walk from north side of Winfield avenue to Pearsall avenue, and a 24-inch brick sewer in Pearsall avenue, from Ocean avenue to Avenue E.

The ayes and nays having been called on each of the above resolutions, the reports of the committee were received and the resolutions adopted by the following vote:

Ayes—President Edelstein, Messrs. Datz, Hardenbergh and Warren.

Absent—Mr. Jordan.

The Committee on Salaries, Taxes and Assessments, reported recommending the adoption of the following resolutions:

On petition of Michael Gillen.

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of Michael Gillen for the sum of $15.55 being amount paid twice for taxes of 1884, on lots 12 to 16, block 510½, and that the City Collector be notified.

On petition of James McSpirit:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of that officer for the sum of $6.00 being amount overpaid on water rents for 1887, on street No. 330 Third street, block 387; and that the Water Registrar be notified.

The same committee reported the salary list for the month of September, 1887, recommending that warrants be ordered drawn on accordance with the resolution.

The same committee reported the salary list for the members of the Board of Finance and Taxation for the three months ending September 30, 1887, recommending that warrants be ordered drawn in accordance with the resolution.

The ayes and nays having been called on each of the above resolutions, the reports of the committee were received and the resolutions adopted by the following vote:

Ayes—President Edelstein, Messrs. Datz, Hardenbergh and Warren.

Absent—Mr. Jordan.

MISCELLANEOUS BUSINESS.

By Mr. Datz:

Resolved, That the City Collector be authorized and directed to receive at their face value such assessments as have been heretofore compromised by this Board and not yet paid, provided, however, that all other assessments and taxes due upon such property be paid in full with interests and costs, if any.

The ayes and nays having been called on the above resolution it was adopted by the following vote:

Ayes—President Edelstein, Messrs. Datz, Hardenbergh and Warren.

Absent—Mr. Jordan.

By Mr. Datz and carried—Moved that Thomas F. Noonan, jr., be granted thirty days extension of time in which to finish the work of revising the City Charter.

On motion the Board adjourned.

GEORGE F. MCANERY,
Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Thursday, October 6, 1887, at 7:30 o'clock, p. m.

Present—President Edelstein, Messrs. Datz, Jordan and Warren.

Absent—Mr. Hardenbergh.

On motion the reading of the minutes of the last regular meeting was dispensed with, and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Communication from Jacob Ringle & Sons, requesting that the sum of $320 be retained from the amount due Terence J. McDonald on his contract for rebuilding Engine House No. 3, on Mercer street, said amount being due for work and materials furnished on said contract.

Received and referred to the Corporation Counsel.

Communication from R. C. Loesch, requesting payment of $99.25 for coal furnished Police Department, from January 7th to April 10, 1887.

Received and referred to the Board of Police Commissioners.

Communication from William Oliphant in relation to water filters.

Received and referred to the Special Committee on Water.

Petition of John W. Meyer requesting an exemption of $500 taxes as honorably discharged soldier.

Received and referred to Committee on Salaries, Taxes and Assessments.

PRESENTATION OF CLAIMS.

Claim of the Evening Journal Association of $50.40 for advertising Assessors' notices.

Received and referred to the Committee on Printing, Stationery and Supplies.

OFFICIAL COMMUNICATIONS.

Itemized requisition from the City Marshal for coal.

Received and referred to the Committee on Printing, Stationery and Supplies with power.

The City Comptroller reported the total receipts of the City Treasury from September 30 to October 6, 1887, to be $17,730.84.

Received and filed.

Communication from Robert S. Hudspeth in reference to the petition of Edwin F. Phelan for compromise of taxes etc., stating that he had given petitioner an extension of time in which to present additional proofs.

Received and filed.

The following concurrent resolutions were received from the Board of Public Works and referred to the Committee on Concurrent Resolutions.

1. Pay-roll Pumping and Reservoirs, September, 1887, $3,053.28.

2. Pay-roll Streets and Sewers, April, 1887, $1,796.25.

3. Pay-roll Street and Sewers, March, 1887, $2,223.75.

4. Pay-roll Streets and Sewers, March, 1887, $1,959.11.

5. Ordering paid salary of John Sherry, as stableman, July, 1887.

6. Ordering paid salaries for shutting off water for February.

7. Two resolutions authorizing the purchase of supplies.

7. Fourteen resolutions ordering paid certain claims.

On motion the Board took a recess for ten minutes.

The Board re-assembled the following members present:

President Edelstein, Messrs. Datz, Jordan and Warren.

Absent—Mr. Hardenbergh.

REPORTS OF STANDING COMMITTEES.

The Committee on Concurrent Resolutions reported recommending that the following resolutions be concurred in:

1. Authorizing the Committee on Public Buildings and Grounds to advertise for proposals for the erection of a new engine house on South street on lot 876, block 821, to be used and occupied as Engine House No. 11.

2. Awarding damages for widening and changing boundaries of Jackson avenue from Orient to Kearney.

3. Pay-roll Water Rates and Assesments, Registrar's office, July, 1887, $1,683.36.

4. Pay-roll Water Rates and Assessments, Registrar's office, August, 1887, $1,683.36.

5 Pay-roll Water Rates and Assessments, Registrar's office, September, 1887, $1,688.80.

6. Pay-roll Water Rates and Assessments, repairs to hydrants, July, 1887, $150.

7. Pay-roll Water Rates and Assessments, repairs to hydrants, June, 1887, $156.

8. Pay-roll Water Rates and Assessments, foreman, etc., July, 1887, $598.33.

9. Pay-roll Pumping and Reservoirs, repairs to Hackensack main, July, 1887, $38.

10. Pay-roll Pumping and Reservoirs, repairs at Belleville, June. 1887, $8.

11. Pay-roll Pumping and Reservoirs, repairs on pipe, May, 1887, $32.

12. Pay-roll Public Buildings and Grounds, repairs to schools, July, 1887, $82.

13. Pay-roll Streets and Sewers, reconstruction, July, 1887, $168.24.

14 Ordering paid certain miscellaneous claims.

The ayes and nays having been called on each of the above resolutions the reports of the committee were received and the resolutions and recommendations adopted by the following vote.

Ayes—President Edelstein, Messrs. Datz Jordan and Warren.

Absent—Mr. Hardenbergh.

The Committee on Salaries, Taxes and Assessments reported on petition S. Edsall for return of money paid in error on water rents, recommending the adoption of the following resolution.

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of C. C. Jewell, attorney for S. Edsall, for the sum of $13.50, being amount paid twice for water rents of 1887 on lot 27, block 225, and that the Water Registrar be notified.

The ayes and nays having been called on the above resolution, the report of the committee was received and the resolution adopted by the following vote:

Ayes—President Edelstein, Messrs. Datz, Jordan and Warren.

Absent—Mr. Hardenbergh.

MISCELLANEOUS BUSINESS.

By Mr. Warren:

Whereas, This Board did at a regular meeting held May 5, 1887, adopt the following resolution, to wit:

"Resolved, That hereafter no pay-roll resolution of the Board of Public Works, for laying or repairing pipes will be concurred in by this Board unless such pay-roll be accompanied by a detailed statement or statements, with location and nature of work, and number of days performed on such items of

work, with number of men employed and accompanied by original affidavit or affidavits by the foreman or foremen in charge, such pay-roll to be also endorsed by the Chief Engineer to the effect that the work has been performed under his personal supervision; and

Whereas, The provisions of the above resolution have not been complied with, therefore

Resolved, That the Clerk of this Board be and is hereby directed to return, all such pay-rolls now in his custody to the Board of Public Works with a copy of this resolution.

By Mr. Datz:

Resolved, That the City Comptroller be and he is hereby instructed to transfer the sum of $924.43 from the account of claims, legal expenses and judgments to the account of salaries Board of Finance and Taxation fiscal year, 1886 and 1887.

The ayes and nays having been called on each of the above resolutions, they were adopted by the following vote:

Ayes—President Edelstein, Messrs. Datz, Jordan and Warren.

Absent—Mr. Hardenbergh.

On motion the Board adjourned.

GEO. F. MCANENY,
Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Thursday, Oct. 13, 1887, at 7:30 o'clock a m.

Present—All the members.

On motion the reading of the minutes of the last regular meeting, was dispensed with, and they were approved as written.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Communication from the Commissioners of Adjustment requesting that a warrant be drawn for the sum of $1,000 to defray the present current expenses.

Received and referred to the Committee on Finance and Claims.

OFFICIAL COMMUNICATIONS.

The City Comptroller reported the total receipts of the City Treasury from October 7 to 13th, 1887, both days included to be $11,098.85.

Received and ordered filed.

Communication from his Honor the Mayor.

JERSEY CITY, Oct. 8, 1887.

To the Board of Finance and Taxation:

GENTLEMEN.—I herewith return with objections the enclosed resolution concurring in a resolution of the Board of Public Works authorizing the Committee on Pumping and Reservoirs to advertise for proposals for repairing the cement water pipe over the Hackensack meadows, at a cost not to exceed $5,000. I have applied to the Clerk of the Board of Public Works for specifications on which proposals could be made, and have been informed that no specifications are ready. I cannot consent to rush through the public business in this loose way. Before we advertise for proposals to do repairing to the extent of $5,000 we should know what it is that the committee wants to have done. The specifications should be written out and carefully considered. How can there be fair and open bidding if there are no specifications on which to bid? It is becoming an old story for me to enter my protest against this sort of thing, but every new instance makes it as fresh and imperative as if no protest had been made before. I beg your Board to believe that I do not raise an objection without reluctance. It is with great reluctance after the matter has passed through both Boards that I refuse to sign, but my sense of duty and propriety will not permit me to sanction this method.

I am, gentlemen,

Very respectfully,

Your obedient servant,

ORESTES CLEVELAND.

The communication was received and laid on the table.

Resolutions from the Board of Education requesting transfer of $200 from the account of printing and blanks to the account of furniture, repairs and gas, fiscal year, 1886-7.

Received and referred to the Committee on Finance and Claims.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance and Taxation reported verbally recommending that all resolutions in relation to appropriations for night schools be laid on the table.

The Committee on Concurrent Resolutions reported on resolution from the Board of Public Works ordering paid certain miscellaneous claims, recommending that the same be concurred in.

The ayes and nays having been called on the above resolution, the report of the Committee was received, and the resolution adopted unanimously.

REPORTS OF SPECIAL COMMITTEES.

Mr. Warren, as a Special Committee of one, presented a report on the investigation of the accounts of the Board of Public Works as made by J. Yalden, expert.

The following is a copy of the report:

11 PINE STREET, N. Y., Oct. 12, 1887.

Jos. Warren, Esq., A. A Hardenbergh, members of the Board of Finance of Jersey City.

Report on the investigation of the accounts of the Board of Works:

GENTLEMEN—In accordance with your instructions I have made an investigation of the accounts of the Board of Works, and more especially the outlays for water-pipes, materials and supplies furnished for the use of the Water Board, and the labor applicable to pipe-laying and repairing of same in city.

A close scrutiny of the various payments has been made with a view to a certaining the quantities of pipe purchased, the quantities laid, and the corresponding expenses for the repairing and laying of pipe and its attendant expenses.

With regard to the water-pipe I have prepared a statement attached herewith, showing the purchases of the years 1881-6 inclusive, with these results: Total pipe purchased from years 1881 to 1886, 97,013 feet; total pipe used and laid as per engineer's report in diagram book, 71,131 feet; leaving unaccounted for, 25,282 feet.

In the year 1886 the purchases were 36,180 and pipe laid, 24,230 feet

These figures are taken from the claims as passed by the Board and paid for by warrants of the City Treasurer in the ordinary course of business. On the other hand, there is a statement showing for the same and corresponding years quantities of pipe laid, as extracted from the books of the Chief Engineer of the Board and verified by the published yearly report, with a result that shows after adding the pipe used for repairs during the period, as far as is ascertainable, a deficiency of over 25,000 feet unaccounted for as above.

In making this statement it is well to point out that so far as the purchases are concerned no doubt whatever exists that they have been paid for by the city, as the abstract is taken from the bills themselves, which agree with the warrants drawn for them. Respecting the pipe lying, the diagram book is kept by the engineer, giving full details of all new pipe laid and that is the foundation of, and from it is prepared the published annual report and the two practically agree. There seems to be no recognized method of giving orders for these supplies, and while it is presumably the business of the Chief Engineer, under instructions from the Board, to issue orders on printed forms for supplies amounting in small sums to less than $500, this rule has been departed from in many instances by individual members of the Board issuing them. In this latter category I have traced some orders signed by Mr. Thomas Reynolds, and on application for this book I am unable to discover the same, either in his possession or in that of any other employe of the city.

The ordinances of the city direct that all supplies shall be contracted for when they exceed $500. But instances of this kind are exceptionally rare and nearly the whole of our pipe has beeen bought in sums less than $500.

In the year 1885 out of 3,015 lengths supplied 1,000 only were delivered. Under a

contract made in December, 1885. With regard to the delivery of this pipe it appears that the Chief Engineer certifies to its correctness chiefly upon a statement of the weights furnished him by the foreman of the pipe-yard, or some other official and these were entered in the pipe-receiving book kept in the Engineer's office. This book has been very improperly kept. In some years no entries appeared, and in others where entries are made too great a disparity exists. In my mind, between the actual prices paid for and the quantities so stated as having been received. It will be observed that in the statement prepared by me no stock is mentioned as being on hand at the commencement of the year 1881, nor is any inserted at the end of the period, but I am informed that at the end of the year 1886, the stock was very small indeed, there being practically only a few lengths and at the commencement of the year 1881, from appearances, it seemed to be considerable, inasmuch as 8 994 feet were laid during the year, as against 4,810 purchased, showing a large stock on hand at the beginning of the year, 1881, which, if it can be ascertained, would make the deficiency so much more. Having exhausted all means at my command to ascertain the disposition of the same, I am unable to arrive at any different conclusion than what these figures show. The unsatisfactory result of these statements show *prima facie* evidence that a large quantity of pipe has been paid for which has not been laid or cannot be found. I fail to find in the diagram book prepared and kept for the purpose of assisting the Water Assessor in levying water rates where pipe is laid, any record of pipe-laying beyond the Engineer's reports, which is the foundation and record of the department upon which their business is based. I have some suspicion that this diagram book has not been properly or accurately kept, and it is quite possible that some of the pipe laying is omitted therefrom, but it cannot be conceived that all the differences can arise in this way, otherwise the engineer, in compiling his annual reports, would have discovered it. It is a question for you to consider, having these facts before, what has become of this pipe. There is no evidence in the books to account for the deficiency; no receiving book for water pipe exists at the pipe yard, and the memoranda from which the entries were made into the pipe-receiving book, were for some unexplainable reason periodically destroyed, and in fact, it is one of two things—the city has either paid for more pipe than has been used, or the annual reports and diagram books are fictitious from beginning to end. I append likewise to this statement a summary of the purchases of branches, gates and hydrants for the five years, showing the purchases and quantities used in the respective years 1881–1886 This shows a large deficiency to be accounted for in a manner similar to that I previously stated respecting the pipe. With regard to the labor of pipe-laying and repairing, I have got out a comparison of these expenses of those two years, and in the year 1883, when 4,660 feet of pipe were laid, the pay roll for the same was $14,816.02, or $3.17 per foot, but it is possible that this is inclusive of work done for repairing pipe, as no separate account for that is taken, as in the year 1886. In 1886, 24,230 feet were laid at a cost of $25.347.54, or $1.04 per foot, while the pipe repairing in the same period amounted to $14,476.48. From inquiries made by me of the Engineer I am informed that about one-seventh of the pipe laid in 1883 necessitated rock excavations, and that in 1886 one-twelfth of the work was of the same character. This labor account, is to my mind, unreasonably large, and from contracts made in 1885, I find the cost to the city for laying pipe was, in one instance, 19½ cents per foot, which included all lead, yarn, calking, etc. There is a great disparity of cost for the same kind of work. Very large quantities of lead have been purchased during the six years ending Dec. 31, 1886; namely, 176.746 pounds, at a cost of $9,450.45. In 1886, 82,770 pounds were purchased, and I cannot conjecture what quantity was actually used in connection with our pipe-laying. I would call your attention to the fact that 2,019 lengths of pipe were laid, and that this quantity of lead would give 41 pounds to each length of pipe, assuming all to have been used for this purpose, while the average quantity of lead used in the joint would not exceed one and one-half pounds to every inch diameter of the pipe; or, for a six-inch pipe nine pounds, or eight-inch pipe twelve pounds. But in many instances much less is claimed to be used. Although some allowance must be made for lead used in fixing gates, hydrants, etc., the quantity ordered and paid for is out of all proportion to the requirements.

With reference to the summary of pay-rolls for 1886, it will be observed that some very heavy amounts were charged for pay-rolls as follows:

1886	
March	$3,878.25
March	335.50
April	3,028 91
April	231 75
For repairing pipe, March	2,586.25
April	1,538.48
Total	$11,599.14

These pay-rolls were not promptly passed, having been withheld for some reason until January and March, 1887, when they were paid, excepting the two smaller amounts. An examination of these shows that the amounts due to the respective persons were in more than the majority of cases paid by the city to a few individuals under power of attorney given by the respective workmen, and it is a question if after a close and careful inquiry, it would be found if all the services to the city were rendered. These pay-rolls disclose that among the pipe-laying and repairs to pipe similar names of workmen appear, and if it can be shown that these persons are identical, the days charged for some are greatly in excess of the working days of the month. The delay on passing these claims raises a question of their correctness, and it is somewhat questionable if such a large sum of money could be spent in so short a time. The various payments of the Board for the years ending March 31, 1883, to 1886, I have analyzed as per statement herewith. I have endeavored as far as practicable and possible to embody under their respective headings to give the differences in each court. These figures will show in May accounts a large increase which can scarcely be justified, and is incompatible with the growth of the city. I may add that these do not include claims and shares found appertaining to 1886 accounts not yet disposed of by the Board, which amount to $1,479.10. Several claims are before me not yet settled for carting pipe, etc., aggregating several hundred dollars. I may mention that irre-

spective of these claims, the city paid $2,683.43 for carting pipe during the year 1886. The organization of the officers of the Board is very faulty and deficient. With the regard to the claims the system pursued to check the deliveries is as can be devised. No regular means are adopted to prove that all supplies are properly accounted for, and no records exist that what is purchased is properly and legitimately used. Therefore the Board is mainly dependent upon the affidavit of the claimant and certificate of the engineer, who relies upon his subordinates, and they apparently rely upon their memory instead of facts which ought to be recorded. The pay-rolls are made up without details to particulars of the localities where the work is done, and are disposed of upon the affidavit of the foreman, supplemented by the engineer, who signs it as correct in this form:

The time returned by the weekly reports and the time on the pay-roll agree on the number of days.

(Signed) W. E. RUGGLES, C. E.

We hereby certify the within pay roll correct. (Signed)

THOS. REYNOLDS,
WM F. KERN,

Committee on Extensions and Distributions.

To signify that this work was duly performed I think the certificate is too vague and unsatisfactory in the absence of any particulars of the work being performed.

Your committee should, I think, at once cause a strict investigation to be instituted as to the correctness of these claims. Although in the pay-rolls, owing to the imperfect way of rendering the time employed it would be difficulty to assimilate the work purported to be done with the actual work performed, there should be no difficulty in probing to the bottom the facts, aided by the books, papers and memoranda now in the office. The books of the Board are in a very confused state, and unreliable. The account with the treasurer has not well agreed for years, and the entries in the loan account are all transposed. Many errors and omissions exist which must be corrected, and other accounts opened and entries made before the books will show any true statement of the city's business in this department.

The assessors of the water taxes have not complied with the ordinances of their duties. The assessments as directed by ordinances (section 47, paragraph 143), should be completed and the amount so assessed ascertained and assessed and so delivered to the registrar, who must account for it either in cash, allowances by the Board of Finance, or arrears. The system pursued, however, has been that the assessor and other officers have altered, erased and deducted from the original assessments without authority, and it is therefore impossible to tell what has been illegally allowed. It is satisfactory to add, in conclusion, that so far as the receipts of the Water Department are shown for water rents, measured water, permits, etc., for the six years ending March 31, 1887. I have made a complete examination of the books, and can state that such receipts have been turned over to the treasurer.

I am now preparing a full report in this matter, which you shall have in due course.

Respectfully submitted.

J. YALDEN.

On motion of Mr. Hardenbergh, the report was received, ordered spread in full on the minutes, and referred to a Special Committee consisting of President Edelstein, Messrs. Datz and Jordan.

The ayes and nays having been called on the above resolution, it was adopted by the following vote:

Ayes—Messrs. Datz, Hardenbergh and Jordan.

Nays—President Edelstein and Mr. Warren.

MISCELLANEOUS BUSINESS.

By Mr. Hardenbergh:

Whereas, The matter of a supply of pure and wholesome water is one seriously affecting the citizens of Jersey City, their health and property, and the advancement of the city in its prosperity as first in local and commercial importance in the State; and

Whereas, For six months past the question has been agitated in the public press; and

Whereas, It is the wish and desire of this Board to take such definite action only as will conserve the best interest to Jersey City; and

Whereas, Numerous proposals have been submitted touching a proper supply of pure and wholesome water since the passage of the proposition known as the Bartlett plan by the Board of Public Works; therefore

Resolved, That the Board of Finance and Taxation do not and cannot concur in the resolutions of the Board of Public Works touching the Bartlett plan, for the reason that sufficient publications for the delivery of water to Jersey City have not as yet been made, whereby the Board of Finance and Taxation can yield their concurrence, and that they do recommend that the Board of Public Works advertise anew for proposals for the delivery or supply of pure and wholesome water at High Service, and that a period of four weeks be allowed by the Board of Public Works for the reception of such proposals.

By Mr. Hardenbergh:

Whereas, Two certain warrants issued by the City of Jersey City on the first day of July, 1887, in payment of interest due at that time to Francis G. Rogers, on the following registered bonds of Jersey City, to wit: Bond 337, in the sum of $500, and bond 476, for the sum of $15,000, have been lost in the mail, and after due and proper search cannot be found, and have never been received by the said Francis G. Rogers; and

Whereas, The said Francis G. Rogers has prepared and executed a bond in the sum of $1,120 to indemnify the city against any lost in the payment thereof and which bond is believed a sufficient security; therefore

Resolved, That duplicate warrants of same date and amount be issued to said Francis G. Rogers, and that the bond herewith attached be placed on file in the office of the City Comptroller.

By Mr. Hardenbergh:

Resolved, That in accordance with a resolution adopted by this Board September 7, 1887, a warrant be ordered drawn upon the City Treasurer, in favor of the Commissioners of Adjustment for the sum of $1,000, as a loan to be returned by said Board of Adjustment out of moneys to be collected by them under the provisions of the Act under which they are authorized to act.

By Mr. Hardenberg:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of that officer for the sum of $15,000, to transfer that amount from General Account to Water Account as a loan.

By President Edelstein:

Resolved, That the Assessors be requested

to have their books ready for October 20, 1887, and to file them with this Board at a meeting to be held on that day.

The ayes and nays being called on each of the above resolutions they were adopted unanimously.

By Mr. Warren:

Resolved, That the adoption by this Board on May 5, last, of the report of the Committee on Concurrent Resolutions, non-concurring in the payment of two claims of Geo. F. Swift, one for $375 and another for $450, be reconsidered.

The ayes and nays having been called on the above resolution, it was adopted by the following vote:

Ayes—President Eielstein, Messrs. Hardenbergh and Warren.

Nays—Messrs. Datz and Jordan.

By Mr. Warren:

Resolved, That this Board do now concur in the payment of two bills of Geo. F. Swift, one for $375, another for $450, which were non-concurred in by this Board on May 5 last.

Mr. Datz moved that the above resolution be laid on the table.

The ayes and nays having been called on the above motion it was adopted unanimously.

By Mr. Hardenbergh:

Resolved, That under the direction of the Committee on Finance and Claims of this Board, the City Treasurer be and he is hereby directed to open an account in the Third National Bank of Jersey City, in the name of Jersey City, said account to be known as General account.

On motion the resolution was referred to the Committee on Finance and Claims and the Corporation Counsel.

On motion the Board adjourned.

GEORGE F. MCANENY, Clerk.

Regular meeting of the Board of Finance and Taxation held in the City Hall, Thursday, October 22, 1887, at 7:30 o'clock, p. m.

Present—All the members.

On motion the reading of the minutes of the last regular meeting was dispensed with, and they were approved as written.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Rule to show cause on mandamus in the case of The State on relation of Hugh Dugan, County Collector of the County of Hudson vs. The Mayor and Aldermen of Jersey City, The Board of Finance and Taxation of Jersey City, James H. Love, City Collector and Patrick H. Nugent, City Treasurer of Jersey City.

Received and referred to the Corporation Counsel.

PRESENTATION OF CLAIMS.

Claim of The American District Telegraph Company of $8 20 for messenger service for Mayor's office, month of September, 1887.

Received and referred to the Committee on Printing, Stationery and Supplies.

Claim of J. Yalden of $1,472.13 for services as Expert in examining the accounts of the Water Department from August 29th to October 15, 1887.

Received and referred to the Committee on Finance and Claims.

OFFICIAL COMMUNICATIONS.

Frederick J. Mersheimer, agent for the collection of arrears of personal taxes, reported that he had collected from September 1st to October 17th, 1887, the sum of $1,275 47.

Received and ordered filed.

Communication from the Corporation Counsel:

JERSEY CITY, October 20, 1887.

To the Hon. Board of Finance and Taxation.

GENTLEMEN:—In reply to your request for my opinion as to your power to direct the deposit of city money in the Third National Bank of Jersey City, I respectfully advise you that you have such power. The Charter, Section 133, provides that the Board of Finance shall from time to time fix the terms upon which the funds of the City Treasury may be deposited in bank. It puts no restraint upon your power in that respect; except that "the said terms shall be the same for all the banks now existing in Jersey City." It is further provided that the city money shall be deposited and kept in equal proportions as nearly as practicable in all of the city banks that may be willing to comply with the terms which your Board may impose. The phrase "the said terms shall be the same for all the banks now existing in Jersey City" means simply what it says. It was evidently intended to secure to all banks in Jersey City, which were willing to comply with your terms, the same treatment, and to take away from your Board the power to deal with any particular bank, upon terms differing from and perhaps more favorable, than those upon which the other banks of the city were being dealt with, the clause referred to does not, in my opinion, prohibit your Board from depositing city funds in any bank thereafter established provided such bank complies with the terms upon which the public money are deposited in the other banks of the city.

Very Respectfully,
JOHN A. BLAIR,
Corporation Counsel.

The communication was received, ordered spread at full on the minutes, and referred to the Committee on Finance and Claims to take such action as they may deem proper.

Communication from His Honor, the Mayor:

JERSEY CITY, Oct. 14th, 1887.

To the Board of Finance and Taxation:

GENTLEMEN—I respectfully return herewith a resolution authorizing the Board of Public Works to advertise for proposals to build a new Engine house, etc.

I am very sorry not to be able to sign the resolution of concurrence, because I believe that a new house is needed if the representations that have been made to me are correct, but I cannot find in the law of 1887 any authority to build any more buildings to be paid for by the issue of bonds, and there was no appropriation in the tax levy for that purpose. As these would be the only sources from which money could be procured to pay for the building. I am left no choice but to veto the resolution. The law of 1887 I think is exhausted by the engine-house now being built in Mercer street. It appears to me that there is no authority granted in the third section of the Act for the issue of more than $6,000 of bonds, and those will be used for the erection of that building, and I question whether the first section authorizes the construction of any more than one building, and that is to be in place of one that has already been declared unsafe at the time of the passage of the Act. If I am wrong in this view I shall be glad to be convinced.

Very respectfully,
Your obedient servant,
ORESTES CLEVELAND.

The communication was received and laid on the table.

The following concurrent resolutions were received from the Board of Public Works and referred to the Committee on Concurrent Resolutions:

1. Advertising for proposals for a sewer in Montgomery street, between Henderson and Van Vorst streets.

2. Directing the Water Registrar to credit the Board of Public Works with the sum of $50,000, for the use and maintainance of fire hydrants, school buildings, police and fire houses.

3. Three resolutions authorizing purchase of supplies.

4. Ordering paid certain claims.

On motion the Board took a recess of ten minutes.

The Board re-assembled—all the members present.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance and Claims reported on the claim of J. Yalden, for services as expert, recommending the adoption of the following resolution:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of J. Yalden for the sum of $1,472.13, for services as expert in examining the accounts of the Water Department, from August 29, 1887, to October 15, 1887. The same to be charged to Water Account.

The ayes and nays having been called on the above resolution, the report of the committee was received and the recommendation and resolution adopted unanimously.

The Committee on Concurrent Resolutions reported, recommending that the following resolutions from the Board of Public Works be concurred in

1. Ordering paid salary of Frank F. Ruggles for services as Engineer at High Service,

during the months of June, July, August and September.

2. Ordering paid certain claims.

The ayes and nays having been called on the above resolution, the report of the committee was received, and the recommendation and resolution adopted unanimously.

UNFINISHED BUSINESS.

By Mr. Warren and carried:

Moved, That the veto of His Honor, the Mayor, "on the resolution authorizing the Committee on Pumping and Reservoirs to advertise for proposals for repairing the cement water pipe over the Hackensack Meadows at a cost not to exceed $5,000" be taken from the table.

Mr. Warren moved that the resolution do now pass notwithstanding the objections of His Honor, the Mayor.

The ayes and nays having been called on the above motion it was lost by the following vote:

Ayes—None.

Nays—President Edelstein, Messrs. Datz, Hardenberg, Jordan and Warren.

MISCELLANEOUS BUSINESS.

By Mr. Hardenbergh:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of that officer for the sum of $8,000 to transfer that amount from General account to Assessment account, as a loan.

By Mr. Hardenbergh:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of that officer for the sum of thirty thousand dollars to transfer that amount from General account to Water account, as a loan.

By Mr. Hardenbergh:

Resolved, That warrants be ordered drawn upon the City Treasurer in favor of that officer, as follows; to be deposited in The Hudson County National Bank to the credit of November 1887, interest.

On General Account	$15,080
On General Account	16,000
On General Account to pay interest on Assessment bonds	40.000
On General Account to pay interest on Assessment bonds	20.000
On General Account to pay interest on Assessment bonds	24,735
On Water account	$31,395.

By Mr. Hardenbergh:

Resolved, That under the direction of the Committee on Finance and Claims, the City Treasurer be and is hereby directed to open an account in the Third National Bank of Jersey City, in the name of Jersey City, said account to be known as General Account.

By President Edelstein:

Resolved, That Seneca Barker, John Hunt, Thos. Doyle, Richard Harmon, Henry Pointen and Thos. Jordan be and they are hereby appointed as extra clerks in the office of the City Collector at a salary of $70 each per month, term of office to begin November 1, 1887, and to continue at the pleasure of this Board.

The ayes and nays having been called on each of the above resolutions, they were adopted unanimously.

By Mr. Hardenbergh and carried:

Moved, That when this Board adjourns, it will adjourn to meet at the call of the Chair, to confirm the Assessor's books.

On motion, the Board adjourned.

GEO. F. McANENY,
Clerk.

Special meeting of the Board of Finance and Taxation, held in the City Hall, Tuesday, Oct. 26, 1887, at 9 o'clock a. m.

Present—President Edelstein, Messrs. Datz, Hardenbergh and Warren.

Absent—Mr. Jordan.

The Clerk having read the call for the meeting, the following resolutions were presented by Mr. Hardenbergh:

Resolved, That the tax levy made and all taxes assessed by the Assessors of Jersey City in the First, Third, Fourth and Fifth districts for the years 1887 and 1888, transcripts of which have been filed in book form with this Board, be and the same are hereby confirmed, and the Clerk of this Board is hereby directed to delivered the same to the City Collector for collection.

The ayes and nays having been called on the above resolution, it was adopted at 10:12 a. m., by the following vote:

Ayes—President Edelstein, Messrs. Datz, Hardenbergh and Warren.

Absent—Mr. Jordan.

By Mr. Hardenbergh:

Resolved, That the City Collector be and he is hereby directed to proceed forthwith in the matter of collecting the taxes for 1887 and 1888, by at once placing at work the extra clerks appointed by resolution of this Board adopted October 20th, 1887, and that this Board will confirm this resolution at its next meeting.

The ayes and nays having been called on the above resolution, it was adopted by the following vote:

Ayes—President Edelstein, Messrs. Datz, Hardenbergh and Warren.

Absent—Mr. Jordan.

On motion the Board adjourned.

GEORGE F. MCANENY, Clerk.

Special meeting of the Board of Finance and Taxation, held in the City Hall Thursday, October 27, 1887 at 9 o'clock a. m.

Present — President Edelstein, Messrs. Datz, Jordan and Warren.

Absent—Mr. Hardenbergh.

The Clerk read the call which was for the transaction of regular business.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of Mary F. Harvey and others for the correction of an assessment.

Received and referred to the Committee on Salaries, Taxes and Assessments.

OFFICIAL COMMUNICATIONS.

The City Comptroller reported the total receipts of the City Treasury from October 21 to 27, 1887, to be $11,730.73.

Received and ordered filed.

Communication from the Board of Public Works, returning a resolution of concurrence in the claims of Frank F. Ruggles for services as Engineer at High Service for the months of June, July, August and September, 1887, for the reason that this Board has no authority to separate pay-roll resolutions.

Received and laid on the table.

Communication from the Board of Police Commissioners, enclosing claim of R. C. Loesch for coal delivered, there being no funds to pay the same.

Received and referred to the Committee on Finance and Claims.

The following resolutions were received from the Board of Public Works and referred to the Committee on Concurrent Resolutions.

1. Authorizing Committee to advertise for proposals for repairing the cement main water pipe on the Hackensack Meadows at a cost not to exceed $5,000.

2. Authorizing the purchase of certain supplies

3. Pay-roll Committee on Water Rates and Assessments, month of October, $1,683.36.

On motion the Board took a recess for ten minutes. On re-assembling the following members were present:

Present—President Edelstein, Messrs. Datz, Jordan and Warren.

Absent—Mr. Hardenbergh.

REPORTS OF STANDING COMMITTEES.

The Committee on Concurred Resolutions reported recommending that the following resolutions from the Board of Public Works be concurred in.

1. Advertising for proposals for a sewer in Montgomery street, from Henderson to Van Vorst streets.

2. Advertising for proposals for repairing cement water pipe over Hackensack meadows, at a cost not to exceed $5,000.

3. Pay-roll Pumping and Reservoirs, June, 1887, $2,785.77.

4. Pay-roll Pumping and Reservoirs, July, 1887, $2,822.03.

5. Pay-roll Pumping and Reservoirs, August, 1887, $2,959 44.

6. Pay-roll Pumping and Reservoirs, September, 1887, $3,004.52.

7. Ordering paid claims of the Lehigh Valley Coal Co.

8. Ordering paid certain miscellaneou claims.

The ayes and nays having been called on each of the above resolutions the reports of the committee were received and the resolutions adopted by the following vote:

Ayes—President Edelstein, Messrs. Datz, Jordan and Warren.

Absent—Mr. Hardenbergh.

The Committee on Salaries, Taxes and Assessments reported the pay-roll for the month October, 1887, recommending that warrants be ordered drawn in accordance with the resolution:

The ayes and nays having been called on the above resolution, the report of the committee was received, and the resolution adopted by the following vote:

Ayes—President Edelstein, Datz, Jordan and Warren.

Absent—Mr. Hardenbergh.

UNFINISHED BUSINESS.

By Mr. Warren and carried, moved that the veto of his Honor the Mayor on the resolution concurred in by this Board, October 6, 1887, "authorizing the Board of Public Works to advertise for proposals for building a new engine house in South street, on lot 376, block 821," be taken from the table and the Clerk directed to be read the same.

The Clerk having read the veto Mr. Warren moved that the resolution do now pass notwithstanding the objections of his Honor the Mayor.

The ayes and nays having been called on the above motion it was lost by the following vote:

Ayes—none.

Nays—President Edelstein, Messrs. Datz, Jordan and Warren.

Absent—Mr. Hardenbergh.

MISCELLANEOUS BUSINESS.

By President Edelstein:

Resolved, That the tax levy made and all taxes assessed by the Assessors of Jersey City in the Second and Sixth districts of Jersey City for the year of 1887-88, transcripts of which have been filed in book form with this Board, be and the same are hereby confirmed and the Clerk of this Board is hereby directed to deliver the same to the City Collector for collection.

The ayes and nays having been called on the above resolution, it was adopted at 9:47 a. m., by the following vote:

Ayes—President Edelstein, Messrs. Datz, Jordan and Warren.

Absent—Mr. Hardenbergh.

By President Edelstein and carried:

Moved, That the Clerk of this Board be directed to communicate with the Board of Public Works, asking that such employes of said Board of Works as are required to file bonds, but who have not yet done so or have not renewed their bonds, be directed to do so at once.

By Mr. Warren and carried:

Moved, That when this Board adjourns it will adjourn to meet Thursday, November 3d, 1887, at 9 o'clock a. m.

On motion the Board adjourned.

GEORGE F. McANENY, Clerk.

Regular adjourned meeting of the Board of Finance and Taxation held in the City Hall, Thursday, November 31, 1887, at 9 o'clock, a. m.

Present—President Edelstein, Messrs. Datz, Hardenbergh and Warren.

Absent—Mr. Jordan.

On motion the reading of the minutes of the last regular meeting was dispensed with and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Communication from John W. Bissell, John McCarty, Charles W. Allen and others, protesting against the awarding of the contract for the improvement of Chestnut avenue, between Newark avenue and the Pennsylvania Railroad cut.

Received and referred to the Committee on Concurrent Resolutions.

OFFICIAL COMMUNICATIONS.

Official bond of Sara Wolfe as pawnbroker in the sum of $2,000 with Larens Bayer and David W. Lawrense as sureties.

Received and referred to the Committee on Finance and Claims.

The City Comptroller reported the total receipts of the City Treasury from October 27th to November 2nd, 1887, both days included, to be $325,860.12.

Received and ordered filed.

Communication from the City Collector stating that he had received for collection in his office the following assessment map sewer in Bleecker street, from Passaic to Central avenues, amounting to $1,314 40.

Received and ordered filed.

Resolution from the Board of Public Works requesting transfer of $250 from Engineering Bureau to account of salaries of Commissioners and Clerks, fiscal year, 1886 and 1887.

Received and referred to the Committee on Finance and Claims.

The following resolutions were received from the Board of Public Works and referred to the Committee on Concurrent Resolutions.

1. Awarding contract to William Ormsby for the improvement of Cambridge avenue, from South to Congress streets.

2. Awarding contract to Francis C. Meehan, for the improvement of Chestnut avenue, between Newark avenue and the Pennsylvania Railroad cut.

3. Awarding contract to Patrick O'Neill, for the construction of a brick sewer in Sherman avenue, from Bowers street to a point 40 feet south of South street.

4. Awarding contract to Thomas Cogan, for the construction of a 24-inch brick sewer in Johnston avenue.

5. Awarding contract to Patrick O'Neill, for the construction of a sewer in St. Pauls avenue, from 25 feet east of Summit avenue to Perry street.

6. Awarding contract to Patrick O'Neill, for the construction of a sewer in Tonnelle avenue, from the present main sewer in Bergen Square to a point 50 feet north of Magnolia avenue.

7. Authorizing the Board of Public Works to advertise for proposals to supply Jersey City with pure and wholesome water.

Communications from J. Yalden:

11 PINE STREET, NEW YORK, November 2, 1887.

To John Edelstein, Esq., Chairman, and the Members of the Board of Finance, Jersey City, N. J.

GENTLEMEN—Since my report upon the apparent deficiency in the quantity purchased and disposition of water pipe, a statement has been furnished you by the Engineer in behalf of the Board of Works concerning which I now submit the following:

It will be noticed from a comparison between the Engineer's statement and that submitted to your Board by me, that neither the pipe purchased nor what has been laid agree.

In regard to the pipe purchased the Engineer admits that during the year 1881 there was purchased and on hand 9,178 feet from which must be deducted the actual quantity purchased and delivered during the year, viz: 4,810 feet—leaving on hand January 1, 1881, 4,368 feet. When I compiled my statement I was unable to ascertain the quantity on hand at that date, although I was aware that considerable quantities were purchased towards the end of 1880. That quantity being ascertained, and adding it to the total quantity—97,013 feet—purchased and received for the period from January 1, 1881, to December 31, 1886, as per tabulated statement submitted with my report there will be 101,381 feet of pipe to be accounted for.

The Engineer admits 96,374 feet having been received, and deducting this from the total quantity ascertained by me with the foregoing addition leaves a difference between us of 5007 feet, but he is undoubtedly in error in regard to the quantity of pipe purchased in 1885 and 1886, for the receiving book kept by him shows 28,525 feet as purchased and received in 1885 and 35,964 feet as purchased and received in 1886, as against 25,540 and 35,512 contained in his statement, making a difference of 3,236 feet. I have no hesitation in adhering to my figures of purchases between 1881 and 1886, which were correctly and carefully compiled from the original bills for which warrants were passed and duly paid. A detailed statement I am ready to submit if required. I have not the least doubt that in any view 97,013 feet at least have to be accounted for, and if I am correct in taking the quantity on hand at January 1st, 1881, as 4,368 feet, which it is evident must be approximately correct, this quantity will require to be added, making the above total of 101,381 feet.

With respect to the pipe laid, I obtained my figures from an examination of the diagram book, aided by the annual reports published by the Engineer. The diagram book is the official reports kept in the Engineer's Department showing the quantities of pipe laid from time to time any relaid quantities being recorded in the Annual Reports. It is the only recognized book for this purpose, and has been considered by the Engineer. His annual reports for the six years from January 1st, 1881 to 31st December, 1886 are entirely based upon it, and their accuracy is dependent upon the correctness of the information it affords. I have compared the Engineer's report with it, and find that they practically agree. This shows that the Engineer has hitherto in complying with his statutory duty in publishing his Annual Reports relied upon the Diagram Book for the details of his statistics for the quantity of pipe laid.

Moreover I was assured by him that this Diagram Book was the only source from which I could obtain the desired information regarding the pipe, and so far as I can ascertain no other *authentic* and *official* record exists.

The quantity of pipe ascertained by me to have been laid was 70,786 feet, to which I added for repairs 945 feet, making altogether 71,731 feet. Now this agrees with the figures published by the Engineer in his Annual Reports and was carefully extracted from the

Diagram Book to which I was referred by him. The Engineer, however, now that his attention has been called through my report to the difference between the quantity of pipe purchased and that laid, has submitted a statement showing a total quantity of pipe laid for the above period of 96,103 feet, a difference between us of 24,372 feet.

The City Charter provides that the Chief Engineer shall keep an accurate record of all duties performed by his bureau, and that he shall make written reports of all matters in progress or lately completed under the charge.

It should be noted that the Engineer admits the correctness of the pipe laid in 1881 and 1882, and these quantities agree with those appearing in the diagram book for those years.

It is evident that if the books are correct for those years, the intent is that they should be correct for other years and should be considered as books of record.

Since the presentation of my report to your Board, several most important alterations have been made on the diagram book, so that now it is not in the same condition. Diagrams have been inserted of which there was no previous mention and alterations have been made in different diagrams by which additional feet of pipe have been shown. But even in its present condition it does not yet support the last statement of the Engineer, which gives details of the localities where the pipe is alleged to have been laid.

When, however, the engineer was under examination on Friday last, he stated that the diagram books and the time sheets together would prove the accuracy of his figures. I do not consider that the simple statement of the foremen, that a quantity of pipe has been laid in a certain locality, is, in itself, satisfactory unless corroborated and authenticated by an entry in the diagram book, specially identifying the location of the pipe which would check such statement. Many of the time sheets are in pencil only, and certainly require confirmation.

But I say that these time sheets and diagram books combined do not prove the correctness of the engineer's figures, on the contrary they refute them. An examination of them shows that the engineer has duplicated many entrees in his statements, that he has made many errors and that pipe which he claims has been laid is neither mentioned in the time sheets nor diagram books.

I have prepared and submit herewith a statement of pipe laid between January 1, 1883, and December 31, 1886, which forms an interesting comparison of the various statements made. The following is a summary:

	As per Engineer's published Reports.	As per diagram book at date of Expert's Report.	As per diagram books amended since Expert's Report.	As per Engineer's statement to Committee.
1883	4,650	4,663	4,763	5,792
1884	7,105	7,192	7,412	8,767
1885	16,701	16,834	24,432	29,506
1886	23,827	22,546	22,670	30,557
Tl. ft..	52,283	51,235	58,177	74,622

This shows a difference of 22,339 feet between the published reports of pipe laid and the Engineer's recent statement to the committee.

In my detailed statement I have made various marginal notes pointing out errors and discrepancies made by the Engineer, and I say that there still appears to be 13,104 feet of pipe to be accounted for, possibly the Engineer may yet be adle to account for it, at least partially.

This difference is arrived at as follows:

Total pipe purchased from 1st January, 1881, to 31st December, 1886.....	97,013	
Add quantity on hand at 1st January, 1881, per Engineer's statement, 1881 9,784		
Less ascertained as purhased, 1881,.....4,810		
Total pipe purchased.....———		4,368
		101,381 feet.
Total pipe laid and delivered for six years as claimed by Engineer.....		96,103
Difference.....		5,278
Add duplicated entries and Engineer's statement for errors in same and for entries of pipe laid not appearing in either diagram books or time sheets.....		7,826
		13,106 feet.

As part of the 96,103 feet claimed to have been laid, the Engineer states that 1,299 feet of pipe were delivered on Walker avenue, and 2,597 feet in Noble street in 1886. The diagram book, however, states that water was turned on 28th January and 25th February respectively. The laying was evidently done in 1887, but I cannot reconcile with the purchases of pipe that such large quantities could possibly have been delivered toward the end of the year 1886—they show, however, that quantities of pipe were purchased in the early part of 1887, which are, of course, not included in the before mentioned purchases.

If this pipe was not delivered as alleged, the difference of 13,104 would be still further increased to the extent of the quantity so delivered in 1887.

I have already stated that no proper books have been kept in the Engineer's Department, showing the receipt and disposition of pipe. Steps should be taken to remedy this in future. For water pipe after all is so many dollars and cents, and no reason exists why proper records of pipe received should not be kept in the same way as cash received and paid.

Respectfully submitted,
J. YALDEN.

The communication was received, ordered spread in full on the minutes, and referred to the special committee consisting of President Edelstein, Messrs. Datz and Jordan.

President Edelstein withdrew from the Committee and appointed Mr. Warren.

Mr. Warren declined to act and Mr. Hardenbergh was appointed on the Committee.

President Edelstein called Mr. Warren to the chair.

On motion the Board took a recess for ten minutes.

The Board reassembled, the following members present:

Messrs. Datz, Hardenbergh and Warren.

Absent—President Edelstein and Mr. Jordan.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance and Claims reported verbally on the Official Bond of Sara Wolfe as Pawnbroker recommending that the same be received spread in full on the bond book and filed.

The ayes and nays having been called on the above report the recommendations of of the committee was adopted by the following vote:

Ayes—Messrs. Datz, Hardenbergh and Warren.

Absent—President Edelstein, and Mr. Jordan.

The Committee on Concurrent Resolutions reported on concurrent resolutions from the Board of Public Works recommending that the following resolutions be concurred in.

1. Improvement of Summit avenue from Academy street to Sip avenue.
2. Pay-roll Committee on Water Rates and Assessments month of October, 1887, $1,683.36.
3. Ordering paid claims of M. Kelly.
4. Ordering paid claims of William J. McGowan.
5. Ordering paid claims of Kasper Kern.
6. Ordering paid claims of the Newark Coal Company.
7. Ordering paid claims of J. H. Keeney.
8. Ordering paid claims of Phillip E. Martin.

The ayes and nays having been called on each of the above resolutions, the reports of the committee were received, and the resolutions adopted by the following vote:

Ayes—Messrs. Datz, Hardenbergh and Warren.

Absent—President Edelstein and Mr. Jordan.

MISCELLANEOUS BUSINESS.

By Mr. Hardenbergh:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of Hugh Dugan County Collector for the sum of six thousand five hundred dollars on account of County Tax for the year 1886.

By Mr. Hardenbergh:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of Hugh Dugan, County Collector, for the sum of twenty-five thousand dollars on account of county tax for the year 1887.

By Mr. Hardenbergh:

Resolved that the legal officers of this city be authorized to employ such additional counsel as to them may seem proper in defending the suit now instituted by the Board of Freeholders against Jersey City.

By Mr. Warren:

Resolved, That the vote by which was adopted October 20, 1887, the resolution ordering paid the claim of J. Yalden, expert, for $1,472.13, be and the same is hereby reconsidered and the resolution rescinded.

By Mr. Warren:

Resolved, That the claim of J. Yalden of $1,472.13, for services as Expert from August 29th to October 15, 1887, be referred to the Committee on Finance and Claims for examination as to its correctness; and be it further

Resolved, That the services of J. Yalden, as expert, be dispensed with from and after this date, he having completed his investigation.

The ayes and nays having been called on each of the above resolutions they were adopted by the following vote:

Ayes—Messrs. Datz, Hardenbergh and Warren.

Absent—President Edelstein and Mr. Jordan.

By Mr. Datz and carried:

Moved, That when this Board adjourns it will adjourn to meet Thursday, November 10th, 1887, at 7:30 o'clock p. m.

On motion, the Board adjourned.

GEO. F. MCANENY,
Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall Thursday, November 10, 1887 at 7:30 o'clock p. m.

Present—All the members.

On motion the reading of the minutes of the last regular meeting was dispensed with and they were approved as written.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of George W. Helme, requesting issue of duplicate interest warrants.

Received and referred to the Committee on Finance and Claims.

PRESENTATIONS OF CLAIMS.

Claim of Benjamin J. Downer of $9.80 for services as stenographer in city cases.

Claim of Robert Lightfoot, of $3 for services as stenographer.

Both the above claims were received and referred to the Committee on Finance and Claims.

OFFICIAL COMMUNICATIONS.

Itemized requisition from the Clerk of the Board of Finance and Taxation for stationery.

Referred to the Clerk.

The City Comptroller reported, the total receipts of the City Treasury from November 3d to 10th, 1887, both days included, to be $158,029.45.

Received and ordered filed.

Communication from the City Board of Health requesting an appropriation of $1,000 for the purpose of building a dock at the foot of St. Paul's avenue.

Received and referred to the Committee on Finance and Claims.

Petition of the Jersey City and Bergen Railroad Co. requesting that the city tax levied against the said company for the years 1884-85-86-87 be cancelled, for the reason that said taxes have been paid direct to the State under the act of 1884, entitled, "An Act for the taxation of Railroad and Canal property."

Received and referred to the Corporation Counsel and the Committee on Finance and Claims.

Communication from the City Collector stating that he had received from the Clerk of the Board of Finance and Taxation the Assessors books containing the tax levy for the year 1887, amounting according to the recapitulations in said books as made by the Assessors to the sum of $1,990,603.30.

Received and ordered filed.

Communication from the City Collector stating that he had received from the Hon. M. M. Knapp, Judge of the Circuit Court:

Report No. 1, made by the Commissioners of Adjustment, amounting to $7,014.12.

Report No. 2, made by the Commissioners of Adjustment, amounting to $8,208.78.

The communication was received and ordered filed.

The following resolutions were received from the Board of Public Works, and referred to the Committee on Concurrent Resolutions.

1. Repairing Morgan street dock at a cost not to exceed $300.

2. Pay-roll, Pumping and Reservoirs, October, 1887, $3,166.74.

3. Pay roll, Water Rates and Assesements, October, 1887, $698.33.

4. Pay-roll, Water Rates and Assessments, September, 1887, $582 99.

5. Pay-roll, Water Rates and Assessments, August, 1887, $598 33.

6 Authorizing the purchase of certain supplies.

7. Five resolutions ordering paid certain claims.

On motion the Board took a recess.

The Board reassembled, all the members present.

REPORTS OF STANDING COMMITTEES.

The Committee on Concurrent Resolutions reported recommending that the following resolutions be concurred in:

1. Repairing Morgan street dock at a cost not to exceed $300.

2. Pay-roll, Pumping and Reservoirs, October, 1887, $3,166.74.

3. Pay-roll, Water Rates and Assessments, October, 1887, $698.33.

4. Nine resolutions for the purchase of supplies.

5. Ordering paid claim of John Sherry of $60.00 for services as stableman, July, 1887.

6 Ordering paid certain claims.

The ayes and nays having been called on each of the above resolutions, the reports of the committees were received and the resolutions adopted unanimously.

MISCELLANEOUS BUSINESS.

By Mr. Hardenbergh:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of Hugh Dugan, County Collector, for the sum of $10,000 on account of county tax for 1887.

By Mr. Warren:

Resolved, That the claim of the Newark Aqueduct Board for $653.91 be referred to the Corporation Counsel and Mr. Jordan for a report as to its legality, and the obligation of this Board to pay money upon the order of the Joint Board on Pollution.

By Mr. Datz:

Resolved, That the City Collector be and he is hereby directed to notify John B. Tait, to appear before the Board of Commissioners of Appeals in cases of Taxation, on Tuesday, November 22, 1887, at 7:30 o'clock, p. m., and show cause why the valuation placed on lot P, Block 307 Montgomery street, for taxes of 1887 shall not be increased.

By Mr. Warren:

Resolved, That the City Collector be requested to keep the time of the extra clerks employed in his office, and report the same to this Board from time to time, and that said extra clerks shall be paid only for their time of service.

By Mr. Datz:

Resolved, That it is the opinion of this Board that the interests of Jersey City would be injured if the suit involving the payment of the Secaucus Road bonds be decided in favor of the plaintiff; therefore, be it

Resolved, That the Corporation Counsel be directed to do all in his power to oppose said suit, and that he be authorized to employ such additional counsel as he may deem necessary.

By President Edelstein:

Resolved, That John McCutcheon and Stephen Eagan be, and they are hereby appointed as extra clerks in the office of the City Collector, at a salary of $70 per month, to date from November 11, 1887, and continue at the pleasure of this Board.

The ayes and nays having been called on each of the above resolutions they were adopted unanimously.

By Mr. Warren:

Resolved, That when, in the opinion of the President of this Board, it becomes necessary to transfer a clerk from the Collector's office to another department of the city government, that he shall have power to make such transfer.

The ayes and nays having been called on the above resolution, it was adopted by the following vote:

Ayes—President Edelstein, Messrs. Hardenbergh and Warren.

Nays—Messrs. Datz and Jordan.

On motion the Board adjourned.

GEORGE F. MCANENY, Clerk.

Regular meeting of the Board of Finance and Taxation held in the City Hall Thursday, November 17, 1887, at 7:30 o'clock p. m.

Present—President Edelstein.

Absent—Messrs. Datz, Hardenbergh, Jordan and Warren.

In the absence of a quorum the President adjourned the Board to meet Tuesday, November 22, 1887.

GEORGE F. McANENY,
Clerk.

Regular adjourned meeting of the Board of Finance and Taxation, held in the City Hall, Tuesday, November 22, 1887, at 7:30 o'clock p. m.

Present—All the members.

On motion the reading of the minutes of the last regular meeting was dispensed with and they were approved as written.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Communication from the detectives of the Jersey City police force requesting an extra appropriation in order to increase their salaries.

Received and referred to the Committee on Finance and Claims.

Communication from B. A. Watson, R. M. Jarvis, John M. Jones and others, requesting this Board to non-concur in the resolution placing the control of our water supply in the hands of a private corporation.

Received and referred to the Committee of the Whole.

Communication from H. W. Douty, Mrs. Geo. Smith, J. F. Landers, protesting against the proposed improvement of Virginia avedue.

Received and referred to the Committee on Concurrent Resolutions.

PRESENTATION OF CLAIMS.

Claim of J. Yalden of $937.63, for services as expert in examining the accounts of the Water Department, from October 15th to November 17th, 1887.

Claim of George Van Horn of $8.30, for taking testimony as Supreme Court Commissioner in the case of Hugh Dugan, County Collector vs. the Mayor and Aldermen of Jersey City.

Claim of J. W. Heck of $21.86, for taxed costs in the case of the State, Lansing Zabriskie et al., vs. the Mayor and Aldermen of Jersey City.

Claim of A. Zabriskie of $21.86, for tax costs in case of the State, Jacob Weart acting as executor vs. the Mayor and Aldermen of Jersey City.

Claim of A. Zabriskie of $48.80, for taxed costs in case of the State, Jacob Weart acting as executor vs. the Mayor and Aldermen of Jersey City.

All the above claims were received and referred to the Committee on Finance and Claims.

Claim of Carroll & Sweeney, of $120 for coal and wood.

Claim of the American District Telegraph Co., of $32.52 for messenger service for October, 1887.

Claim of the American District Telegraph Co., of $8.94 for messenger services for Mayor's Office, October, 1887.

Claim of the Jordan Stationery Co., of $96.75 for stationery for Collector's Office.

Claim of the Jordan Stationery Co., of $344.75 for tax bills, etc., for City Collector's Office.

Claim of Jordan Stationery Co., for stationery, $392.

Claim of the Jordan Stationery Co,, of $16.25 for stationery for City Treasurer's Office.

Claim of the Jordan Stationery Co., of $200 for postage stamps for City Collector.

Claim of the United Gas & Improvement Co., of $24.60 for gas consumed in City Hall during October, 1887.

All the above claims were received and referred to the Committee on Printing, Stationery and Supplies.

OFFICIAL COMMUNICATIONS.

Requisition from the Clerk of the Board of Finance and Taxation for stationery.

Received and referred to the Committee on Printing, Stationery and Supplies.

The City Comptroller reported the following receipts of the City Treasurer from November 11 to 17, 1887, to be $122,565,35.

The City Comptroller reported the following receipts of the City Treasurer, from November 18 to 22, 1887, both days included to be $92,191.54.

Both reports were received and ordered filed.

Communication from the Commissioners of Adjustment requesting transfer of $1,500 to the credit of their account from the moneys collected.

Received and referred to the Committee on Finance and Claims.

Communication from the County Collector showing amount of taxes levied against Jersey City for State School tax and County tax, for the year 1887 to be as follows:

State School tax	$168,674.45
County tax	325,706.35
Total	$494,380.80

Received and ordered filed.

Communication from his Honor the Mayor:

To the Board of Finance and Taxtion:

GENTLEMEN—It is with great reluctance that I return the enclosed resolution without approval. It authorizes "the legal officers of the city" to employ such additional counsel as to them may seem proper, etc., in the case of the Freeholders suit. The resolution is very liberal and very broad. No restriction whatever is named as to the number of additional lawyers to be employed nor as to how much is to be paid to them.

The resolution is very vague in its phraseology. It says "legal officers" and I suppose we are all legal officers, but I suppose it was intended to refer to the Corporation Counsel and Attorney, and if so, there should be some limit put upon the expense.

But in any case, there is no fund out of which to pay any such extra expense. I am under the impression that the appropriation for Claims, Legal Expenses and Judgments, is entirely exhausted. In this suit it seems to me that the whole question is one of interpretation of a statute, or perhaps more than one, so that it is a case before the court without a jury, and the eloquence of lawyers will not avail. We have able law officers for such a case already in the pay of the city.

Very respectfully,
Your obedient servant,
ORESTES CLEVELAND.

Received and laid on the table.

Communication from His Honor the Mayor.

JERSEY CITY, Nov. 21, 1887.

To the Board of Finance and Taxation:

GENTLEMEN—I herewith return, without approval, the resolution of your Board presented to me on the 14th inst., authorizing the Corporation Counsel to employ counsel to assist the counsel to the Board of Freeholders in the Secaucus bonds suit, there can be no doubt of the Secaucus bond business being a swindle upon the county, but I do not believe we should set the precedent of allowing the Corporation Counsel to have power to employ unlimited additional counsel without limit as to expense. We have no

fund out of which to pay it, and even if we had your Board should select the Counsel to be employed by the city at all times.

Very respectfully,
Your obedient servant,
ORESTES CLEVELAND.

Received and laid on the table.

The following resolution was received from the Board of Public Works and referred to the Committee on Finance and Claims.

Requesting an appropriation of $3,000 for the reconstruction of a sewer in Montgomery street, between Henderson and Van Vorst streets.

The following concurrent resolutions were received from the Board of Public Works and referred to the Committee on Concurrent Resolutions:

1. Pay-roll, Extensions and Distributions, October, 1887, $1,387.
2. Pay-roll, Extensions and Distributions, October, 1887, $1,328.50.
3. Pay-roll, Pumping and Reservoirs, October, 1887, $128.
4. Pay-roll, Pumping and Reservoirs, October, 1887, $76.
5. Pay-roll, Water Rates and Assessments, October, 1887, $60.00.
6. Pay-roll, Water Rates and Assessments, October, 1887, $60.00.
7. Pay-roll, Water Rates and Assessment, October, 1887, $60.00.
8. Pay-roll, Water Rates and Assessment, October, 1887, $414.00.
9. Awarding contract to Thos. Cavanagh, for covering cement main over Hackensack Meadows.
10. Authorizing Committee to take up cement main in West St. Pauls and West Newark avenues, and replace it with cast iron water pipes.
11. Authorizing the purchase of a horse, at a cost not to exceed $250.00.
12. Requesting this Board to concur in a resolution, awarding a contract for a new pump at High Service.
13. Authorizing the Committee on Public Buildings and Grounds to have insurance placed on all public buildings.
14. Construction of a brick sewer in Webster avenue from Griffith to Bowers street.
15. Ordering paid certain miscellaneous claims.

J. Yalden presented his complete report which was as follows:

11 PINE STREET, NEW YORK,
November 16, 1887.

Jos. Warren, Esq., and members of the Board of Finance, Jersey City, N. J.:

GENTLEMEN—Having now completed my examination of the city's accounts, so far as instructions have been received, I have to report as follows:

TAX COLLECTOR'S DEPARTMENT.

My investigation in this department involved an examination of the collector's books chiefly with regard to the taxes of years 1881, 1882, 1883, 1884 and 1885, for the purpose of ascertaining the status of each year's levy, and how far the cash returns of taxes collected had been paid over to the treasurer and properly recorded in the books of the city.

The work involved was of considerable difficulty and magnitude, and really greater than could be anticipated at the outset. None of the assessment books were footed, excepting the columns showing the amounts of the assessment—this was, however, not done in some years—and there was therefore entailed the labor of footing, agreeing and abstracting all the taxes for each year by districts, and the extent of the work required, when it is estimated that there are from 25,000 to 30,000 tax payers in your city, can be readily understood.

The result of this investigation your Board has received in the summary, filed in your Department in July last, and duly printed on the minutes, but I herewith send you a copy of the same. It gives you separately for each year the total amounts assessed, the cash received, discounts, deductions, etc., and the unpaid taxes under the headings of "Real" and "Personal" as abstracted from the Assessor's Books, and a similar account made up to compare with the Comptroller's Ledger.

From an examination of these figures it will be seen that there is little difference in their respective results. The statement shows that the cash as turned into the treasury is $1,077.40 in excess of the amount called for by the assessment books. This mainly arises from small amounts paid, which should have been applied to "Interest," but have been erroneously included under the heading of "Taxes."

The aggregate of the unpaid taxes, real and personal, as abstracted from the assessment books amounted to

Real	$2,295,831.37
Personal	124,989.21
	$2,420,820.58

The balances of the yearly tax accounts as represented by the Comptroller's ledger, amounted to $2,354,298.25 leaving a difference of $66,522.33.

The Comptroller's Ledger accounts should be amended by increasing the yearly taxes to the extent of $190.268.72, being the excess of levy as ascertained from the assessment books over that appearing in the Comptroller's Ledger, and should be charged with deductions allowed by Commissioners of Appeal

Board of Finance, etc.		$124,270.20
Board of Finance for Poll tax		622.00
Total		$124,892.20
Less cash over paid and more property credited to interest	$1,077.40	
Error in crediting rebate	68.41	
		$1,145.81
Total		$123,746.39

which leaves a balance of $66,522.33, representing an increase of taxes for the years 1881 to 1885, after providing for the deductions, etc., allowed—or in other words—the assets of the city for unpaid real and personal taxes can be increased by that sum.

The examination of this department extended only to the taxes for the years as above and did not include the street and sewer improvements or the interest accounts in connection therewith.

Your present system whereby the Comptroller, Treasurer and Collector jointly sign the receipts, ensures thoroughly the receiving by the city of the benefit of all the moneys collected.

The posting of the cash book into the asessment registers has been done with care and considerable accuracy, as the result of my examination shows. For this much credit is due Mr. Love, your Collector, for the supervision he has given to the work of his office.

WATER DEPARTMENT.

My examination of the Water Assessors' Registers from April, 1881, until July, 1887, and the compilation of the various accounts was necessarily a work of considerable labor, and resulted in showing as per enclosed statement that the total tax was $1,386,414.01. the cancellations $42,556.72, the cash received by the Water Registrar $1,244,457.29 (which includes $1,009.68 over-paid taxes) and the amount remaining unpaid $100,409.68.

I have already drawn the attention of your Board to the improper mode in which many of the cancellations have been effected, and this will doubtless have your consideration.

A summary of the measured water rents showing cash received and amount remaining unpaid at the date of my investigation is also enclosed herewith. The water permit accounts, sewer permits, etc., for the same period received a thorough examination, and were found correct.

You will also find herewith, statements showing cash received in this Department from all sources, viz.: Water Rents, Measured Water, Special rates, Permits, Penalty, Interest, Redemption Account, etc., from April 1, 1881, to March 31, 1887, which gives the following results:

1881	$452,059.58
1882	432,218.04
1883	480,469.08
1884	500,269.31
1885	513,681.30
1886	506,440.82
	$2,885,138.13

The whole of which I have traced as having been paid to the Treasurer with the exception of a small balance on hand of $6.39, which amount remained with the Water Registrar on April 1, 1887. I also enclose a comparative statement of such receipts for each of the six years mentioned.

Statements will also be found herewith showing the disbursements on account of the Water Department for the six years ending March 31, 1887, (except interest on bonds and overpayments of water rents returned). These have been analyzed and classified under their proper headings—a comparative statement of such disbursements for each of the years in question accompanies this report.

Although it is gratifying to report that the receipts of this department have been duly handed over to the Treasurer, I have to state that in the course of my investigation I have discovered many errors in book-keeping, whereby the ledger is totally unreliable for the purpose of ascertaining the true financial position of this Board. The account is altogether in confusion and at variance with the Treasurer's book in consequence of the corporation loans, when made, being erroneously entered, and various sums paid to the Treasurer having been also improperly recorded. Many other accounts are also wrong, not only in principle but in consequence of errors and omissions, and these corrections should be made.

There are no proper accounts kept in this department showing the value of the buildings, machinery, pipe laid and other plant, forming what should be included under the head of "capital," and no distinction is made in the classification of the disbursements between what should be charged to capital and what to revenue.

With respect to the Bayonne water main, I have previously pointed out that the payments to the contractors have been treated as if they were made from revenue, whereas revenue ought to be credited with the amounts received from Bayonne as water rents, and what is paid to the contractors made an outlay of capital. In the same way new pipe which is laid as an extension should be treated as outlay of capital while that which merely replaces old pipe should be charged to revenue. No such distinction being observed, the mere publication of the receipts and disbursements of the department gives no idea of the permanent acquisition and addition the city is making in the increase of its plant, or a correct estimate of the annual cost or maintenance of the same.

It appears to me that the Water Department ought to receive credit for the water used for public purposes, such as schools, Fire Department, prisons, police stations, etc., as its plant has to bear all the wear and tear which such use entails. Practically it does not mean any additional cost to the taxpayers, but the department would show, if such were accounted for, more general results for their outlay and to what extent the department is self sustaining.

If the accounts of your department were kept by a system showing the strict outlays of capital and the income and expenditures of each year embodied in a form of a regular balance sheet, the members of your Board would be enabled to ascertain the status of the Department, and I think, could successfully devise methods to produce different results.

The present system of compiling the receipts and expenditures, as published in the yearly reports, is ambiguous in the extreme and from it nothing can be deduced, nor any estimate whatever can be formed as to what should be done to make the Department self-sustaining.

I am of the opinion that had the system above suggested been adopted in years past, means could have been taken which would have resulted in a more satisfactory state of affairs than at present exists, and it will now perhaps come within your observation from the present investigation that an opportune time has arrived to alter the methods of working the Department, and inaugurating a change, so as to enable you in the future to obtain clearer results, which cannot fail to be beneficial and advantageous.

Respectfully submitted,

J. YALDEN,

Documents herewith.

On motion of Mr. Hardenbergh the report was received, spread in full on the minutes, and referred to the Special Committee, consisting of Messrs. Hardenbergh, Datz and Jordan.

On motion the Board took a recess for ten minutes.

The Board reassembled—all the members present.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance and Claims reported on petition of George W. Helme for repayment of interest on registered bonds, recommending the adoption of the following resolution:

Resolved, That a duplicate warrant for $700 be ordered drawn in favor of George W. Helme, to replace the one issued October 1st, 1887, in payment of interest on Water Bonds 232 and 233 (registered) said first warrant having been lost, and said George W. Helme having executed a bond of indemnity in the

sum of $1,400, which bond has been approved by the Corporation Counsel and filed with the Clerk of this Board.

The same committee reported recommending the adoption of the following resolutions:

Resolved, That the City Comptroller be and he is hereby instructed to transfer the sum of $250 from the account of Engineering Bureau to the account of Salaries of Commissioners and Clerks—Board of Public Works fiscal year 1886-7.

Resolved, That the City Comptroller be and he is hereby instructed to transfer the sum of $200 from the account of printing and blanks to the account of furniture, repairs and gas, Board of Education, fiscal year, 1886-'87.

The ayes and nays having been called on each of the above resolutions, the reports of the Committee were received, and the resolutions and recommendations adopted unanimously.

The Committee on Concurrent Resolutions reported recommending that the following resolutions be concurred in:

1. Pay-roll, Water Rates and Assessments, September, 1887, $582.99.
2. Pay-roll, Water Rates and Assessments, August, 1887, $598.33.
3. Pay-roll, Streets and Sewers, March, 1887, $2,223 75.
4. Pay-roll, Streets and Sewers, March, 1887, $1,959.11.
5 Pay-roll, Streets and Sewers, April, 1887, $1,796.25.
6. Ordering paid certain miscellaneous claims.

The ayes and nays having been called on each of the above resolutions, the reports of the Committee were received and the resolutions and recommendations adopted unanimously.

The Committee on Salaries, Taxes and Assessments reported on petition of Mrs. T. L. Platt, for return of money paid in error on Water Rents, recommending the adoption of the following resolution:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of Mrs. T. L. Platt for $3.33, to return money paid in error on water tax for year 1887, on lot 14, block 236

The ayes and nays having been called on the above resolution, the report and recommendation of the committee was received and the resolution adopted unanimously:

REPORTS OF SPECIAL COMMITTEES.

Mr. Warren, as Chairman of the Special Committee appointed to superintend the work performed by J. Yalden as expert, reported as follows:

JERSEY CITY, November 22, 1887.

To the Board of Finance and Taxation:

GENTLEMEN—As chairman of your committee having the superintendence of the examination of the city's accounts by Mr. J. Yalden, the expert designated by this Board to perform the work, I have the honor to submit the final report in the matter. This report speaks for itself and tells volumes. I am free to confess that I am astounded by the revelations officially made known. While we all rejoice to know that the city's trusted servants have accounted for every dollar that reached their hands, yet we cannot longer shut our eyes to the reckless extravagance that has characterized the doings of the successive Boards of Public Works. This extravagance is going on to-day. We must devise means to stop it.

Mr. Yalden's first report created a profound stir among our citizens.

He alleged that there was an enormous shortage in the water pipe account. By dint of patching up records and doctoring up books, the Board of Works and its Chief Engineer have managed to clear away most of the seeming deficiency. Some of it, however, Mr. Yalden alleges still remains.

It is none the less true we must remember that there might have been an even greater shortage without the Board of Works being the wiser. Is this satisfactory to us? The public look to the Board of Finance for protection. As business men, ought we not to insist upon more business-like methods?

But far more serious developments now confront us. We are brought face to face with unalterable facts and figures. The Board of Finance has been made a cat's paw. While the law gives us concurrent powers in all expenditures of the Board of Public Works, they have done just as they please. Now let us scan the record. The lesson is both hard and sharp, but we must learn it. Better late than never.

The issue is before us. Face it like men. Mr. Yalden for some reason best known to himself in making up his comparative statement of each year's operations, has calculated from March 31st to March 31st, instead of using the fiscal year as a basis. This is unfortunate, as it prevents us from getting at details. But the aggregate is of course unchanged when a number of years are considered. Now listen. During the six fiscal years ending December 1st, 1887, the successive Boards of Public Works have received appropriations amounting to $487,798.44.

This is a yearly average of over $81,000. This money has been used up with the regularity of clock work. Our citizens as a rule have fancied that the appropriations represented the limit of expenditures. This was a sad mistake. The running of the water department with its vast revenues has been ignored all along.

The Water Department is practically in the hands of the men who constitute the Board of Public Works' Committees on Pumping and Reservoirs, and Extensions and Distributions. The income of the Water Department has been squandered. The Board of Finance has the sorry satisfaction of knowing they have been parties to the waste.

For the fiscal year 1881-82, the Board of Works received appropriations amounting to $94,799.80. This was all used.

The Water Department for the year ending March 31, 1882, used up $157,504.23 additional. The appropriations for the fiscal year '82-3 were $66,199 84; the water account during the year ending March 31, 1883, was called upon for $133,882.04. For fiscal year 1883-4, $80.199.76 was appropriated for the Board of Public Works. The Water Department during the year ending March 31, 1884, required $146,451.33 more. The fiscal year 1884-5 saw $93,699.84 appropriated. The Water Department during the year ending March 31, 1885, was content with $189,214.15. The Board of Public Works for the fiscal year 1885-6, received $77,199.60. The Water Department during the year ending March 31, 1886, used up $262,062.73. The present fiscal year 1886-7, saw $75,699.60 appropriated. The Water Department for the year ending March 31, 1887, used $292,651.79. This last named amount was taken bodily out of the gross receipts amounting to $502.994.13. In other words, more than one-

half the city's income from water was used up in running the Water Department. But this was not all. Arrears of unpaid water rates have been allowed to pile up during the past six years to the extent of $100,409.68. Is it not about time, gentlemen, that this farce was stopped? I believe it is. Let us set about to stop it. Let us lay aside all feeling and unite to save Jersey City. It would be a noble work to succeed in. One that will carry its own reward. For one, I am ready to cheerfully assist in any plan that may be devised. There must be some remedy for such crying evils, let us set about and find it.

Respectfully submitted,

JOSEPH WARREN.

The report was received, ordered spread at full on the minutes and the subject matter referred to the Special Committee consisting of Messrs. Hardenbergh, Datz and Jordan.

By Mr. Hardenbergh:

Resolved, That the Special Committee have printed in pamphlet form 1,000 copies of all matters connected with the examination of the city affairs, as made by expert Yaiden and Chief Engineer Ruggles, with such statistics as the committee may deem necessary.

The ayes and nays having been called on the above resolution, it was adopted unanimously.

MISCELLANEOUS BUSINESS.

By Mr. Warren:

Resolved, That the resolution adopted by the Board of Public Works, awarding to F. C. Meehan a contract for the improvement of Chestnut avenue, from Newark avenue to the Pennsylvania Railroad cut, be and is hereby non-concurred in, and that the Board of Public Works be requested to re-advertise for said improvement.

By Mr. Warren:

Resolved, That all the action heretofore taken by this Board in relation to the reconstruction of sewer in Montgomery street, between Henderson and Van Vorst street, be and the same is hereby reconsidered.

By Mr. Warren:

Resolved, That the Clerk of this Board be directed to call the attention of the Board of Public Works to the fact that no steps have yet been taken by that Board for the cleaning of the streets and sewers during the coming fiscal year, and requesting that action be taken at once

By Mr. Datz·

Whereas, It is claimed to be lawful for the Board of Police Commissioners of the City of Jersey City to increase the Police force of Jersey City when in their judgment it shall be necessary so to do, by adding to said police force, fifteen additional men; and

Whereas, No provision is made in the Act, empowering such commissioners to make such additional appointments, for the payment of such additional men; therefore be it

Resolved, That the Corporation Counsel be instructed to render his opinion as to whether the Board has the power to make provision for the payment of such additional men if appointed by said Board of Police Commissioners, as aforesaid.

By Mr. Hardenbergh:

Resolved, That warrants be ordered drawn upon the City Treasurer, in favor of that officer, as follows: to be deposited in Hudson County National Bank to the credit of December, 1887, interest.

On General Account.....	$13,500
On General Account to pay interest on Assessment Bonds.....	20,000
On General Assessment to pay interest on Assessment Bonds.....	22,000
On Water Account.....	8,680

By Mr. Hardenbergh:

Resolved, That the City Collector be and he is hereby authorized to examine into the assessment for taxes for the years 1886 and '87, against lot 75, block 709, Waverly street. Lot 1D, 2D, block 557, Summit or Laidlaw avenues. Lot 9, block 699, Hicks street, and report to this Board what action is necessary to correct the same.

By Mr. Hardenbergh:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of Hugh Dugan, County Collector, for the sum of thirty thousand dollars, on account of county tax for the year 1887.

The ayes and nays having been called upon the above resolutions, they were adopted unanimously.

By Mr. Hardenbergh:

Resolved, That pursuant to the provisions of an act entitled, an act regulating the pay of officers and men of paid fire departments in cities of this State. Approved April 1st, 1887. The Board of Fire Commissioners be authorized to expend a sum not exceeding $7,450 in excess of their appropriation for salaries fiscal year 1886 and '87, and that the amount be taken from the general fund; and be it further

Resolved, That said sum be placed in the next tax levy.

Laid upon the table.

By Mr. Hardenbergh:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of that officer for the sum of nine thousand dollars to transfer that amount from General Account to Assessment Account as a loan.

The ayes and nays having been called on the above resolution, it was adopted unanimously.

By Mr. Datz and carried:

Moved, That when this Board adjourns it will adjourn to meet Thursday, December 1st, 1887, at 7:30 o'clock p. m.

On motion the Board adjourned.

GEORGE F. McANENY,
Clerk.

Regular meeting of the Board of Finance and Taxation held in the City Hall Thursday, December 1, 1887, at 7:30 o'clock p. m.

Present—All the members.

On motion the reading of the minutes of the last regular meeting was dispensed with and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Communication from the citizens of Lafayette requesting this Board to purchase a site for a public school.

Received and referred to the Committee on Finance and Claims.

Communication from a committee of citizens in relation to a water supply for Jersey City.

Received and referred to the special Committee on Water.

Petition of Casper Mahr to have tax sale cancelled.

Petition of William H. Speer for the return of money paid in error on water rents.

Both the above petitions were received and referred to the Committee on Salaries, Taxes and Assessments.

Petition of St. Lucy's Catholic Church to be allowed to pay an assesssment without interest.

Received and referred to the Corporation Counsel.

PRESENTATION OF CLAIMS.

Claim of Collins & Corbin, Attorneys, requesting payment of a judgment amounting to $160.22 obtained before Judge Randolph by Charles A. Van Keuren.

Claim of Thomas N. McCarter of $37.54, being for taxed costs in the case of The Lehigh Valley Coal Company, vs The Mayor and Alderman of Jersey City.

Both the above claims were received and referred to the Committee on Finance and Claims.

Claim of William Gorrill of $15.25 for ice furnished from September 15 to October 15, 1887.

Claim of The American District Telegraph Company of $28 60, for messenger service for November, 1887.

Claim of The United Gas and Improvement Company of $19.20 for gas consumed in City Hall during September, 1887.

Claim of the Jersey City Herald of $21.60 for advertising.

Claim of William Gorrill of $15.25, for ice furnished City Hall from October 15th to November 15, 1887.

Claim of Mackey's A. B. C. Guide of $6 for guide furnished office of the Board of Finance and Taxation from June 27, 1886, to June 27, 1887.

Claim of Mackey's A. B. C. Guide of $12, for guide furnished office of City Collector from May 23, 1885, to May 23, 1887.

All the above claims were received and referred to the Committee on Printing, Stationery and Supplies.

OFFICIAL COMMUINCATIONS.

Itemized requisition from the City Clerk for printing.

Received and referred to the Committee on Printing, Stationery and Supplies, with power.

The City Comptroller reported the following total receipts of the City Treasury, November 25th to December 1, 1887, both days included, to be $103,745 60.

Received and ordered filed.

Official Bond of George W. Bremner as constable in the sum of $1,000 with Arthur Bremner and Barnwell Sweetingham as sureties.

Received and referred to the Committee on Finance and Claims.

Communication from the City Clerk in reference to advertising the redemption of property sold by the city, August 31, 1885, for unpaid taxes of 1881.

Received and referred to the Corporation Counsel.

Communication from the City Collector, the Water Registrar and City Clerk requesting the passage of a resolution authorizing the cancellation of all taxes, assessments and water rents and sales for the same affecting all property on which such liens have been adjusted, fixed and determined by the Commissioners under the act passed March 30, 1886.

Received and referred to the Corporation Counsel.

Communication from the City Collector stating that he had received from the Hon. M. M. Knapp, Judge of the Hudson County Circuit Court, Report No. 3 made by the Commissioners of Adjustment, amounting to $31,818.61.

Received and ordered filed.

Communication from his Honor the Mayor:

JERSEY CITY, Nov. 21, 1887.

To the Honorable the Board of Finance and Taxtion:

GENTLEMEN—I beg to return the resolution passed November 10th, concurring in certain resolutions authorizing purchases to be made by Committees of the Board of Public Works. The charter requires that these resolutions should be sent to your Board for concurrence, for the purpose of putting a check upon the disposition of that Board to waste the public money, but your Board concurs without applying the check, I am sorry to say. The present case should be made a starting point. No prices are given for all of these articles. You should require that a limit in prices should be stated. Amongst the articles are two tons of pig lead. The last we paid for that I remember the price. I objected because I could buy it at 35 or 40 per cent. less. Another item is 100 lbs. of polish. There is no description or price. Another item is 3 good sized locomotive headlights. Does any member of your Board know the cost of good sized headlights? What are they for? I might go through the list in detail, but the above are enough. It is a loose and extravagant way to do business and I cannot be a party to it without a protest.

Received and laid on the table.

Communication from the Corporation Counsel enclosing a copy of an opinion of the Supreme Court in the case of the associates of the Jersey Company, vs. the Mayor and Aldermen of Jersey City.

The following is a copy of the opinion:

Payment of tax, on the assessor's valuation of property, will not deprive the tribunal of review, to which an appeal is given by statute, from discharging the duties imposed upon it by law.

Payment of taxes to the Collector, before the time designated for the meeting of the Commissioners of Appeal in cases of taxation, does not take from the Commissioners when they meet, the right to consider a complaint of undervaluation by the Assessor, and the power to add to the Assessor's valuation.

Said payment is made subject to the provisions of the statute, giving the right to make complaint and to appeal on the ground of undervaluation.

The money paid to the Collector should be credited on the taxes as increased by the Commissioners valuation.

NEW JERSEY SUPREME COURT

The State, the Associates, of the Jersey Company, Prosecutors. vs. The Mayor and Aldermen of Jersey City, Defendants. } On Certiorari

The National Storage Co. Prosecutors. vs. The Same. } The Same

Argued at June Term, 1887, before Justices Van Syckel, Magie and Parker.

Mr. J. B. Vredenburgh for prosecutors.

Mr. J. A. Blair for defendants.

The opinion of the Court was delivered by Parker, J. A tax was laid on certain lots of the prosecutors situated in Jersey City based on the valuation of the Assessor, in the year 1884. The Assessor's duplicate in due time, went to the Board of Finance and Taxation by which body it was passed, on the 29th day of October 1884. On the next day it was delivered to the City Collector.

On the 30th day of October the prosecutors paid the the taxes to the Collector according to the Assessor's valuations.

At the meeting of the Board of Finance and Taxation, on the 12th day of December, 1884, a resolution was passed, requesting the City Collector to make complaint to the Commissioners of Appeals in cases of taxation concerning the undervaluation of said lots. After giving legal notice, the City Collector, did, on the 24th day of January, 1885, make a complaint to the Commissioners of Appeals in cases of taxation, that the said property of the prosecutors had been assessed at too low a rate. After the examination of the complaint, the Commissioners of Appeals added the sum of two thousand dollars to the valuation of each of said lots.

These writs of certiorari are prosecuted to set aside as illegal, such action of the Commissioners of Appeals in cases of taxation.

A number of reasons are on file, but only one is urged and relied upon by the prosecutors. It is insisted that the increased valuation is not legal and should be set aside, because the prosecutors paid in full the taxes on the property, upon the Assessor's valuation before any proceedings were taken on the part of Jersey City to increase the valuation of the property.

By the general tax law (Rev. 1.149,,Sec. 56), is enacted,that if any person or persons, body politic or corporate, shall be assessed at too low a rate, or be omitted in the assessments, it shall be lawful upon complaint made, for the Commissioners of Appeals in cases of taxtion, after notice to the parties interested, by the party complaining, and after due examination of the facts and considerations of the case, to make such addition to the assessment as shall be agreeable to the principles of justice, and that the judgment of the said Commissioners shall be final and conclusive.

The time fixed by law for the first meeting of the Commissioners of Appeals in cases of taxation is the fourth Tuesday of November, annually. Power is also given them to meet on other subsequent days on notice, (rev. p. 1148, 1148, sec. 46). The first day on which complaint of undervaluations could be made to the Commissioners of Appeals in these cases was November 25th, 1884. In the meantime (October 30th) the tax as fixed by the Assessor's valuations had been paid by the prosecutors.

Upon the above statement of facts, the question arises whether payment of tax to the Collector, after the duplicate had come into his hands, but before the time designated for the meeting of the Commissioners of Appeals, in cases of taxation taken from said Commissioners when they met, the right to consider a complaint of undervaluation by the Assessor, and the power to add to the Assessor's valuation. If the question be answered in the affirmative the section of the statute which empowers the Commissioners to add to an assessment would in effect be repealed. Such construction would give rise to gross injustice, by taking away the power of appeal. The law does not contemplate making the judgment of the Assessor final upon the question of valuation.

Payment of taxes on the Assessor's valuation, will not deprive the tribunal of review to which an appeal is given by the statute, from discharging the duties imposed upon it, by law.

When the prosecutors paid the tax fixed on the Assessor's valuations, they knew of the provision in the statute whereby complaint was authorized to be made to the Commissioners of Appeal in cases of taxation, of undervaluation of the property, and that they paid the money to the Collector, subject to such provision of the laws.

The tax receipt, delivered to the prosecutors at the time they paid the money, had upon it a printed notice to the effect that the Commissioners of Appeal, in cases of taxation, would, on the 4th Tuesday of November, 1884, meet at a certain hour and place therein stated, for the purpose of correcting erroneous assessments.

The taxes as increased by the commissioners should stand, and the money that was paid to the Collector should be credited thereon.

The action of the Commissioners of Appeal in cases of taxation in the case of "The Associates of the Jersey City Company" against "Jersey City" is affirmed; also in the case of "The National Storage Company" against "Jersey City."

For like reason, the same result has been reached in the case of "The Pennsylvania Coal Company" against "Jersey City."

A true copy.

BENJAMIN F. LEE, Clerk.

The communication together with the opinion was received and ordered filed.

Communication from the Corporation Counsel recommending the payment of the claim of $653 94 of the Newark Aqueduct Board.

Received, ordered filed and the subject matter referred to the Committee on Concurrent Resolutions.

Opinion of the Corporation Counsel.

JERSEY CITY, Dec. 1st, 1887.

To the Board of Finance and Taxation:

GENTLEMEN: I am in receipt of your resolution of 22d inquiring what power your Board has to provide for the payment of the fifteen or more additional men appointed by the Board of Police Commissioners at their meeting held on the 21st. Your Board will

doubtless remember that the same question was presented to you last year, when the Board of Police Commissioners made the same request as now, and that your Board then, under the advice of the Corporation Counsel, refused to act for the reason that you had no power. The law under which these men have been appointed is found on page 211 in the pamphlet laws of 1886 and reads as follows:

"Be it enacted by the Senate and General Assembly of the State of New Jersey, that it shall be lawful for any city of this State having a police force under its jurisdiction to increase said force by adding thereto fifteen additional men whenever, in the judgment of the proper authorities having the appointments of said policemen, it shall be necessary so to do."

The law you will observe makes no provision for the men so to be appointed, and no Board which has the only power by law to provide money for any municipal purposes is authorized by this act to take any steps whatever in the matter. This infirmity of the law was recognized last year, and in order to remedy it, a bill was introduced in the Legislature at its last session, amending the act of 1886, by empowering your Board to borrow money to pay the men so to be appointed. The money so borrowed was to be included in the next year's appropriation. But the amendatory act was defeated, and the law of 1886 stands to-day with the same power only as when passed.

I advise you, therefore, that your Board, has under that act, no power to make any provision for the payment of the newly appointed policemen. I also advise you, further, that you have no power under the charter to do so, for your power in that direction under the charter was exhausted when you fixed the annual appropriation for the Police Department, last July. You cannot now increase that appropriation.

In this connection, allow me respectfully to call your attention to the act entitled "A supplement to an act entitled 'An act for the punishment of crimes,'" approved Feb. 7, 1876, which provides that any board of commissioners of any county, township or city of this State, or any committee or member of such board who shall disburse, order or vote for the disbursement of public moneys in excess of the appropriation to any such board or committee, or who shall incur obligations in excess of the appropriations and limit of expenditure provided by law for the purposes respectively of any such board or committee, shall be guilty of malfeasance in office and shall, upon conviction thereof, be punishable by a fine of $1,000 or imprisonment at hard labor for a term not exceeding three years, or both, at the discretion of the Court.

That law has not been repealed, but I am afraid that its wholesome provisions were not before the Board of Police Commissioners when they took the action referred to in your resolution now before me.

Very respectfully,
JOHN A. BLAIR.

Received, spread in full on the minutes and filed.

Resolution from the Board of Fire Commissioners requesting an appropriation of $450 for steam heaters in Engine House No 3.

Received and referred to the Committee on Concurrent Resolutions with power.

Resolution from the Board of Aldermen requesting transfer of all unexpended balances remaining to the credit of any committee, to the credit of the Committee on Public Grounds and Buildings.

Resolution from the Board of Education requesting transfer of $300 from the account of books, stationery, music and free library, to the account of furniture, repairs and gas, fiscal year, 1886 and 1887.

Resolved, That the sum of $250 be transferred from the account of printing and blanks to the account of furniture, repairs and gas, fiscal year, 1886 and 1887.

All the above resolutions were received and referred to the Committee on Finance and Claims.

The following resolutions were received from the Board of Public Works and referred to the Committee on Concurrent Resolutions

1. Pay-roll, Water Rates and Assessments November, 1887, $1,683.36
2. Pay-roll, Extensions and Distributions, August, 1887, $272.50.
3. Pay-roll, Extensions and Distributions, August, 1886, $1,863.50.
4. Pay-roll, Extensions and Distributions, September, 1887, $115.
5. Pay-roll, Pumping and Reservoirs, August, 1887, $132.
6. Authorizing the purchase of supplies.
7. Construction of a 24-inch brick sewer in Halladay street.
8. Authorizing the purchase of twenty-five tons of coal for office.
9. Four resolutions ordering paid certain claims.

On motion the Board took a recess for twenty minutes.

The Board reassembled—the same members present.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance and Claims reported on communication from the Commissioners of Adjustment, requesting transfer of $1,500, recommending the adoption of the following resolution:

Resolved, That the City Comptroller be and is hereby directed to transfer the sum of $1,500 from monies collected to the account of the Commissioners of Adjustment.

The same committee reported recommending the payment of the following claims:

Resolved, That $21.86 be paid to John W. Heck for taxed cost, Zabriskie vs. the city.

$48.80 to L. Zabriskie for taxed cost, Weart vs. the city.

$21.86 to A. Zabriskie for taxed cost, Weart vs. the city.

$3 to R. Lightfoot for services as stenographer.

$9.80 to B J. Downer for services as stenographer.

$8.30 to George Van Horne for taking testimony.

The same committee reported recommending the adoption of the following resolution:

Resolved, That the Board of Public Works be authorized to expend a sum not exceeding $3,000 in payment to such contractor or contractors as may be awarded the contract for the reconstruction of a sewer in Montgomery street from Henderson to Van Vorst street, said amount to be taken from the Contingent Fund of this Board.

The ayes and nays having been called on each of the above resolutions the reports of the committee were received and the resolutions adopted unanimously.

The Committee on Concurrent Resolutions reported, recommending that the following resolutions be concurred in.

1. Pay-roll, Water Rates and Assessments, November, 1887, $1,683.36.

FREE PUBLIC LIBRARY. JERSEY CITY, N. J.

2. Pay-roll, Pumping and Reservoirs, October, 1887, $128.
3. Pay-roll, Pumping and Reservoirs, October, 1887, $76.
4. Pay-roll, Extensions and Distributions, October, 1887, $1,387.00.
5. Pay-roll, Extensions and Distributions, October, 1887, $1,328.50.
6. Pay-roll, Water Rates and Assessments, October, 1887, $60.
7. Pay-roll, Water Rates and Assessments, October, 1887, $414.
8. Pay-roll, Water Rates and Assessments, October, 1887, $60.
9. Pay-roll, Water Rates and Assessments, September, 1887, $60.
10. Pay-roll, Water Rates and Assessments, October, 1887, $45.
11. Awarding contract to Patrick O'Neill for sewer in St. Paul's avenue from 25 feet east of Summit avenue to Perry street.
12. Awarding contract to William Ormsby for the improvement of Cambridge avenue from South to Congress street.
13. Ordering paid certain claims.

The ayes and nays having been called on each of the above resolutions the reports of the Committee were received and the resolutions adopted unanimously.

UNFINISHED BUSINESS.

By Mr. Datz and carried:

Moved, That the veto of His Honor the Mayor on the resolution to employ additional counsel to assist the present counsel in defending the suit of the County vs. the Mayor and Alderman, be taken from the table.

Mr. Datz moved that the resolution do now pass, notwithstanding the objections of His Honor the Mayor.

The ayes and nays having been called on the above motion it was lost by the following vote:

Ayes—Messrs. Datz, Hardenbergh and Jordan.

Nays—President Edelstein and Mr. Warren.

By Mr. Datz and carried:

Moved, That the veto of His Honor the Mayor on the resolution authorizing the legal officers of the city to employ such additional counsel as they may see proper in defending the suit now instituted by "the Board of Freeholders against the city" be taken from the table.

Mr. Datz moved that the resolution do now pass notwithstanding the objections of His Honor the Mayor.

The ayes and nays having been called on the above motion it was carried by the following vote:

Ayes—Messrs. Datz, Hardenberg, Jordan and Warren.

Nay—President Edelstein.

By Mr. Datz and carried:

Moved, That the resolution "authorizing the purchase of one hundred unbound copies of the compilation of laws affecting cities" be taken from the table.

On motion of Mr. Datz the resolution was then adopted by the unanimous vote of the Board.

By Mr. Datz and carried:

Moved, That the resolution authorizing the Board of Fire Commissioners to expend a sum not exceeding $7,450.00 in excess of the appropriation for salaries, which said resolution was laid on the table at the last meeting of this Board be taken from the table and the Clerk directed to read the same.

Resolved, That pursuant to the provision of an act entitled "an act regulating the payment of officers and men of paid fire departments in cities of this State," approved April 1st, 1887, the Board of Fire Commissioners be authorized to expend a sum not exceeding $7,450.00 in excess of their appropriation for salaries, fiscal year 1886-7, and that the amount be taken from the general fund; and be it further

Resolved, That said sum be placed in the next tax levy.

The ayes and nays having been called on the above resolution, it was adopted unanimously.

MISCELLANEOUS BUSINESS.

By Mr. Hardenbergh:

Resolved, That a warrant for fifteen thousand dollars be drawn upon the City Treasurer, in favor of Hugh Dugan, County Collector, on account of taxes of 1887.

By Mr. Hardenbergh:

Resolved, That pursuant to the provisions of an act entitled, "an act providing for the pensioning of police officers and policemen in certain cities of this State, and regulating the method by which the same may be accepted and become operative in said cities" approved March 31, 1887, the Board of Police Commissioners be authorized to expend a sum not exceeding $14,878.38 to meet deficiencies in Salary and Pension Accounts for fiscal year 1886-7, and that the amount be taken from the General Fund.

Resolved, That the said sum be placed in the next tax levy.

By Mr. Hardenbergh:

Resolved, That the City Comptroller is hereby directed to transfer on the books of his office all balances remaining to appropriations of Board of Aldermen for fiscal year ending November 30, 1887, to the credit of Public Grounds and Buildings appropriation of said Board for said year.

The ayes and nays having been called on each of the above resolutions, they were adopted unanimously.

On motion the Board adjourned.

GEORGE F. McANENY,
Clerk.

Regular meeting of the Board of Finance and Taxation held in the City Hall Thursday, December 8, 1887, at 7:30 o'clock p. m.

Present—President Edelstein, Messrs. Hardenbergh and Warren.

Absent—Messrs Datz and Jordan.

On motion the reading of the minutes of the last regular meeting was dispensed with and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Communication from Henry Steffens, D. S. Jaycox and others for the reconstruction of the sewer on Halladay street from Maple street to Johnston avenue.

Received and referred to the Committee on Concurrent Resolutions.

Communication from the Sunday Morning News in reference to the publication of the Official minutes.

Communication from the Jersey City Herald in reference to the publication of the official minutes.

Both the above communications were received and referred to the Corporation Counsel.

Communication from Robert Morton in reference to supplying the different offices in the City Hall with clean towels.

Received and referred to the Committee on Printing, Stationery and Supplies.

Petition of the Poidebard Silk Manufacturing Co. to be allowed to pay taxes without interest.

Received and referred to the Committee on Salaries, Taxes and Assessments.

Communication from George L. Record, Attorney for Albert R. Leeds, requesting payment of a judgment amounting to $169.40 recovered against the city in the Second District Court.

Received and referred to the Committee on Finance and Claims.

PRESENTATION OF CLAIMS.

Claim of Mosler, Bowen & Co. of $400 for one iron fire and burglar proof safe.

Received and referred to the Committee on Finance and Claims.

Claim of The Jersey City Herald of $15.60 for advertising.

Received and referred to the Committee on Printing, Stationery and Supplies.

OFFICIAL COMMUNICATIONS.

The City Comptroller reported the total receipts of the City Treasury from December 2d to 8th, 1887, both days included to be $92,526.22.

Received and ordered filed.

Communication from the City Collector in reference to the cancellation of certain taxes.

Received and referred to the Committee on Salaries, Taxes and Assessments.

Itemized requisition from the City Comptroller for printing.

Received and referred to the Clerk.

Opinion of the Corporation Counsel on petition of St. Lucy's Catholic Church to be allowed to pay assessments without interest, advising the Board that they have no power to remit the interest.

Received and ordered filed.

Opinion from the Corporation Counsel on communication from the City Clerk in reference to the publication in the official papers of a list of property still unredeemed, sold by the corporation of Jersey City August 31st, 1885, for unpaid taxes of 1881.

JERSEY CITY, Dec. 7th, 1887.

To the Honorable the Board of Finance and Taxation:

GENTLEMEN—In view of the rapid progress now being made in the adjustment of unpaid taxes, etc., by the so-called "Martin Act" Commissioners, I advise you that it is not necessary nor judicious to advertise the list of unredeemed property sold for unpaid taxes of 1881, as Mr. Scott suggests in his communication now before you, and I respectfully refer you to my opinion to your Board dated July 12, 1887.

Very respectfully,

JOHN A. BLAIR,

Corporation Counsel.

The opinion was received and ordered filed.

The following resolutions were received from the Board of Public Works and referred to the Committee on Concurrent Resolutions.

1. Pay-roll Pumping and Reservoirs, Belleville and High Service, November, 1887, $3,089.75.

2. Authorizing the Board of Public Works to advertise for proposals for cleaning the streets of Jersey City and removing the ashes and garbage for the fiscal year 1887-88, according to specifications on file in the office of the Chief Engineer.

3. Authorizing the Board to advertise for proposals for cleaning sewers and receiving basins for fiscal year 1887-88, according to specification on file in the office of the Chief Engineer.

4. Advertising for proposals for the reconstruction of a portion of Wayne street sewer.

5, Awarding contract to Samuel Overton for the improvement of Virginia avenue, from 250 feet west of Ocean to Jackson avenue.

6. Awarding contract to Berwick J. Waters for the reconstrucion of a sewer in Montgomery street, between Henderson and Van Vorst streets,

7. Authorizing the purchase of supplies.

8 Three resolutions ordering paid certain claims.

On motion, the Board took a recess for ten minutes.

The Board reassembled, the following members present:

President Edelstein, Messrs. Hardenbergh and Warren.

Absent—Messrs. Datz and Jordan.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance and Claims reported on resolutions from the Board of Education requesting transfers, recommending the adoption of the following resolutions:

Resolved. That the City Comptroller be and is hereby instructed to transfer the sum of $200 from the account of printing and blanks to the account of furniture, repairs and gas, Board of Education, fiscal year, 1886-87.

Resolved, That the City Comptroller be and he is hereby instructed to transfer the sum of $300 from the account of books, stationary, music and free library to the account of furniture, repairs and gas, Board of Education, fiscal year, 1886-87.

The same committee reported on claim of Collins & Corbin, Attorneys, requesting payment of a judgment, recommending the adoption of the following resolution:

Resolved, That a warrant be drawn upon the City Treasurer in favor of Collins & Corbin, Attorneys for Charles A. Van Keuren for the sum of $160.22, being amount of judgment and costs obtained in the First District

Court of Jersey City in a suit wherein Charles A. Van Keuren was plaintiff and the Mayor and Aldermen of Jersey City defendants.

The same committee reported on claim of McCarter, Williamson & McCarter for taxed costs recommending the adoption of the following resolution:

Resolved, That a warrant be drawn upon the City Treasurer in favor of McCarter, Williamson & McCarter for the sum of $37.54, being the taxed costs in the case of the State, the Lehigh Valley Coal Company vs. the Mayor and Aldermen of Jersey City.

The same committee reported on claim of Mosler Bowen & Company recommending the adoption of the following resolution:

Resolved, That a warrant be drawn upon the City Treasurer in favor of Mosler Bowen & Company for the sum of $400 for one fire and burglar safe.

The ayes and nays having been called on each of the above resolutions the reports of the Committee were received and the resolutions adopted by the following vote:

Ayes—President Edelstein, Messrs. Hardenbergh and Warren.

Absent—Messrs. Datz and Jordan.

The Committee on Concurrent Resolutions reported recommending that the following resolutions be concurred in.

1. Authorizing the Board of Public Works to advertise for proposals for sweeping and cleaning the streets of Jersey City, and removing the ashes and garbage for the fiscal year 1887-88, according to the specifications on file in the office of the Chief Engineer.

2. Authorizing the Board of Public Works to advertise for proposals for cleaning sewers and receiving basins for fiscal year 1887-88, according to specifications on file in the office of the Chief Engineer.

3. Awarding to Berwick J. Waters, the contract for reconstructing sewer in Montgomery street, between Henderson and Van Vorst streets.

4. Awarding contract to Thomas Coogan, for brick sewer in Johnston avenue.

5. Awarding contract to P. H. O'Neill for sewer in Tonnelle avenue.

6. Awarding contract to Patrick O'Neill for brick sewer in Sherman avenue from Bowers street to a point 40 feet south of South street.

7. Construction of a brick sewer in Webster avenue from Griffith to Bowers streets.

8. Authorizing Committee on Public Buildings and Grounds to insure all public buildings.

9. Authorizing the relaying of water pipes in West St. Pauls avenue and West Newark avenue.

10. Ordering paid claims of the Lehigh Valley Coal Company.

11 Ordering paid certain claims.

The same committee reported on the resolution authorizing the Board of Public Works to advertise for proposals to supply Jersey City with pure and wholesome water, recommending that the same be concurred in provided, however, that Messrs. Datz and Jordan shall sign the report before it shall go into effect.

The ayes and nays having been called on each of the above resolutions the reports of the committee were received and the resolutions and recommendations adopted by the following vote:

Ayes—President Edelstein, Messrs. Hardenbergh and Warren.

Absent—Messrs. Datz and Jordan.

The Committee on Printing, Stationery and Supplies reported on claim of Carroll & Sweeney, recommending the adoption of the following resolution.

Resolved, That a warrant be drawn upon the City Treasurer in favor of Carroll & Sweeney for the sum of $120 for coal and wood.

The ayes and nays having been called on the above resolution the report of the committee was received and the resolution adopted by the following vote:

Ayes—President Edelstein, Messrs. Hardenbergh and Warren.

Absent—Messrs. Datz and Jordan.

UNFINISHED BUSINESS.

By Mr. Warren and carried:

Moved, That the veto of his honor the Mayor, on the resolution from the Board of Public Works, ordering the purchase of certain supplies be taken from the table.

Mr. Warren moved that the resolution do now pass notwithstanding the objections of his Honor the Mayor.

The ayes and nays having been called on the above motion it was lost by the following vote:

Ayes—None.

Nays—President Edelstein, Messrs. Hardenbergh and Warren.

Absent—Messrs. Datz and Jordan.

MISCELLANEOUS BUSINESS.

By Mr. Hardenbergh:

Resolved, That the City Clerk be and he is hereby authorized to loan to the Commissioners of Adjustment the duplicate of the Assessors' books for the year 1887, on file in his office, the same to remain subject to the recall of the City Clerk at his pleasure.

By Mr. Hardenbergh:

Resolved, That a warrant be drawn upon the City Treasurer in favor of Hugh Dugan, County Collector, for the sum of twenty-five thousand dollars on account of County tax for the year 1887.

By Mr. Hardenbergh:

Resolved, That the vote by which was adopted December 1st, 1887, the resolution making a transfer for the Commissioners of Adjustment be and the same is hereby reconsidered, and the resolution rescinded.

By Mr. Hardenbergh:

Resolved, That a warrant be drawn upon the City Treasurer in favor of the Commissioners of Adjustment for the sum of $1,500 to be paid out of moneys collected upon adjusted property.

By Mr. Warren:

Resolved, That the City Clerk be and he is hereby directed to cancel of record on the books in his office the sales made for unpaid taxes of 1881 and 1882 on lot 38 block 556, Atlantic street, the same being erroneous.

By Mr. Warren:

Resolved, That where the Commissioners of Adjustment, under the so called Martin Act, have heretofore or shall hereafter fix, adjust and determine the amount of taxes, assessments and water rates or water rents due and unpaid upon any particular piece or pieces of lands, and the amount of taxes, assessments and water rates so fixed, adjusted and determined by said Commissioners shall have been paid in full, that the City Collector, the City Clerk and Water Registrar respectively shall, upon being satisfied of such payment, forthwith discharge and cancel the said taxes, assessments and water rents upon the books or records of their respective offices.

The yeas and nays having been called on

each of the above resolutions they were adopted by the following vote:

Ayes—President Edelstein, Messrs. Hardenbergh and Warren.

Absent—Messrs. Datz and Jordan.

By Mr. Hardenbergh and carried:

Moved, That the clerk inform this Board of any City Officers, if any there be, who have not as yet filed their Official Bonds.

On motion the Board adjourned.

GEORGE F. McANENY
Clerk.

Regular meeting of the Board of Finance and Taxation held in the City Hall, Thursday, December 15, 1887, at 7:30 o'clock p. m.

Present—All the members.

On motion the reading of the minutes of the last regular meeting was dispensed with and they were approved as printed in manual form.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Copy of a resolution withdrawing the Newark member of the Joint Board on Pollution of the water supply of Jersey City and Newark, to take effect December 31, 1887.

Received and laid on the table.

Communication from Reuben Simpson, Henry Lembeck and others, requesting that a sum of money be set apart to repair Ocean avenue.

On motion of Mr. Datz the communication was referred to a special committee of two.

The President appointed as such committee, Messrs. Datz and Warren.

Mr. Hardenbergh presented a communication from Peter Bentley in reference to a new supply of water for Jersey City.

On motion of Mr. Hardenbergh the communication was received, spread in full on the minutes and the subject matter referred to the Corporation Counsel.

The following is a copy of the communication:

Hon. A. A. Hardenbergh, Board of Finance.

MY DEAR SIR—There has been much comment of late upon the question of a new supply of water for Jersey City. I have been giving the matter some consideration, and I wish to call your attention and through you the attention of the members of the Board of Finance, that in my judgment, as matters now stand, there is no power in Jersey City to make any contract in regard to a new supply. The only act is the act of 1881 (page 118), and under it there is no power to levy water rates as has been the custom of the city under our special act. The only way in which the cost of the water can be raised under the act of 1881, authorizing the ten year contracts according to the terms of the act, is that the cost thereof shall be placed in the tax levy and raised by general tax. There having been no appropriation made by your Board for this purpose, it is clear that to attempt to make such a contract the action of your Board and the Board of Public Works would be *ultra vires* and make each individual member of your Board liable to indictment under the act of 1876, limiting expenditures to the amount of the appropriations. The right and power to make this contract stands upon the exact footing of the Court House site purchase by the Board of Chosen Freeholders in 1876, the result of which was, as you no doubt well remember that the contract was declared void, and each and every Freeholder who voted for it was indicted and all that were tried were convicted. And I would advise you to have such action taken by your Board as will stop the further attempt to procure a new water supply until after proper legislation shall give you that authority.

Yours, etc.,

PETER BENTLEY.

JERSEY CITY, Dec. 15, 1887.

Petition of S. C. Constant for return of money paid twice on water rents of 1884.

Petition of Theodore F. Merseles for return of money paid twice on water rents.

Both the above petitions were received and referred to the Committee on Salaries, Taxes and Assessments.

PRESENTATION OF CLAIMS.

Claim of the Jordan Stationery Co., of $258, for warrant books.

Claim of the Jordan Stationery Company of $19 for stationery.

Claim of the Jordan Stationery Company of $143 for stationery.

Claim of the American District Telegraph Company of $31.20 for messenger service, for November, 1887.

Claim of the American District Telegraph Company of $9.47 for messenger service for Mayor's Office, November, 1887.

Claim of the United Gas and Improvement of $28.35 for gas consumen in City Hall, during November, 1887.

Claim of the Jersey City Herald of $10 for advertising.

All the above claims were received and referred to the Committee on Printing, Stationery and Supplies.

OFFICIAL COMMUNICATIONS.

Itemized requisition from the City Collector for stationery.

Mr. Datz moved that the requisition be referred to the Committee on Printing, Stationery and Supplies with power.

The ayes and nays having been called on the above motion it was adopted by the following vote:

Ayes—Messrs. Datz, Hardenbergh and Jordan.

Nays—President Edelstein and Mr. Warren.

The City Comptroller reported the total receipts of the City Treasury December 9th to 15th, 1887, both days included, to be $85,034.37.

Received and ordered filed.

Communication from the City Comptroller requesting the appointment of C. S. Westervelt to itemize the payments made under the reports of the Commissioners of Adjustment.

Received and referred to the Committee on Finance and Claims together with President Edelstein.

Communication from the City Collector:

JERSEY CITY, Dec 14, 1887.

To the Honorable the Board of Finance and Taxation:

GENTLEMEN—I hereby certify that I have received from Denis McLaughlin, County Clerk of Hudson County, Report No. 4, made by the Commissioners of Adjustment, amounting to $18,538.10.

Very respectfully,

JAMES H. LOVE,
City Collector.

The communication was received and ordered filed.

Opinion of the Corporation Counsel on the petitions of the Sunday Morning News and the Jersey City Herald to be allowed to publish the official minutes.

JERSEY CITY, December 15, 1887.

To the Hon. the Board of Finance and Taxation:

GENTLEMEN—In reference to the petitions of the Sunday Morning News and the Jersey City Herald for the publication of the official minutes of the different City Boards, I respectfully advise you that the third section of the act of the 25th of March A. D. 1881, That in cities which have more than one official newspaper the ordinances public notices and official minutes of the Municipal Boards in said city shall be

published in such official papers and that the compensation for such publication in cities having more than one official paper shall be fixed by the authorities, appointing such paper. These papers having been designated by your Board as official papers the law seems to be imperative that they shall publish the ordinances, public notices and official minutes of the Municipal Boards as such compensations as your Board shall fix

Very respectfully,
JOHN A. BLAIR,
Corporation Counsel.

The opinion was received, and ordered filed.

Resolution from the Board of Education requesting transfer of $25 from the account of books, stationery and music to the account of Janitor's Supplies, fiscal year 1886, '87, Board of Education.

Resolution from the Board of Education, requesting an appropriation of $2,500 for the support of night schools in Jersey City.

Both the above resolutions were received and refered to the Committe on Finance and Claims.

Resolution from the Board of Public Works, requesting an appropriation of $1,600 for the reconstruction of about 450 feet of sewer in Halladay street, between Jonnston avenue and Maple street.

Received and referred to the Committee on Finance and Claims.

The following concurrent resolutions were received from the Board of Public Works and referred to the Committee on Concurrent Resolutions.

1. Pay-roll, Water Rates and Assessments, foreman, October, 1887, $75.
2. Pay-roll, Water Rates and Assessments, November, 1887, $100.
3. Pay roll, Water Rates and Assessments, November, 1887, $75.
4. Pay roll, Water Rates and Assessments, September, 1887, $75.
5. Pay-roll, Water Rates and Assessments, blowing off hydrants, November, 1887, $466.
6. Pay-roll, Water Rates and Assessments, shutting off water, November, 1887, $251.
7. Pay-roll, Pumping and Reservoirs, repairing main, November, 1887, $48.
8. Pay roll, Extensions and Distributions, laying water pipe, November, 1887, $558.
9. Pay-roll, Extensions and Distributions, repairing water pipe and gates, September, 1887, $2,406.50.
10. Pay-roll, Extensions and Distributions, repairing water pipe and gates, November, 1887, $1,521.
11. Pay-roll, Extensions and Distributions; foreman, November, 1887, $598.33.
12. Authorizing the purchase of certain supplies.
13. Advertising for proposals for reconstructing part of Halliday street sewer, providing an appropriation of $1,600 is made to pay for the same.
14. Ordering paid claim of John Mathews, as foreman, for September, October and November, 1887, amounting to $225.
15. Ordering paid certain claims.

On motion the Board took a recess for ten minutes.

The Board re-assembled, all the members present

REPORTS OF STANDING COMMITTEES.

The Committee on Finance and Claims reported on claim of Collins & Corbin, attorneys for taxed costs recommending the adoption of the following resolution:

Resolved, That a warrant be drawn upon the City Treasurer in favor of Collins & Corbin, attorneys for the sum of $20.97, being taxed costs in the case of William Harney and William A. Harney vs. the Mayor and Aldermen of Jersey City.

The same committee reported on claim of George L. Record, requesting payment of a judgment recommending the adoption of the following resolution:

Resolved, That a warrant be drawn upon the City Treasurer in favor of George L. Record, attorney for A. R. Leeds, for the sum of $169.40 being amount of judgment and costs obtained by A. R. Leeds vs. the Mayor and Aldermen of Jersey City, in the Second District Court of Jersey City.

The ayes and nays having been called on each of the above resolutions the reports of the committee were received and the resolution adopted unanimously.

The Committee on Concurrent Resolutions reported recommending that the following resolutions be concurred in:

1. Pay-roll, Extention and Distribution, laying pipe, August, 1887, $272.50.
2. Pay-roll, extention and distribution, repairing pipe, August, 1887, $1,863.50.
3. Pay-roll, Extention and Distribution, laying pipe, August, 1887, $115.
4. Pay-roll, Pumping and Reservois, repairs to Hackensack main, August, 1887, $122.
5. Pay-roll, Pumping and Reservoirs, Belleville and High Service, November, 1887, $3,089.75.
6. Two resolutions authorizing the purchase of supplies.
7. Authorizing the purchase of one horse at a cost not to exceed $250.
8. Authorizing the purchase of 25 tons of coal for office.
9. Construction of a brick sewer in Halladay street.
10. Awarding contract to Thomas Cavanagh for covering main on Hackensack meadows.
11. Ordering paid certain claims.

The ayes and nays having been called on each of the above resolutions the reports of the committee were received and the resolutions adopted unanimously.

The Committee on Salaries, Taxes and Assessments reported as follows, recommending the adoption of the following resolutions:

On petition of St. Lucy's Catholic Church.

Resolved, That the City Collector be and he is hereby directed to receive from the representative of St. Lucy's Catholic Church, the face value of the following assessments without interest to wit:

Improvement 16th street, from Henderson street, to Jersey avenue, lots 1, 2, 3 and 4, block 258, 1887, $325.00.

Improvement of 16th street, from Henderson street, to Jersey avenue. lots 30,31 and 32, block 258, 1887, $315.00.

Provided all other assessments and taxes due upon said property is paid in full with interest and costs if any, and provided further that said payments are made within ten days from the date of the passage of this resolution, otherwise the resolution to be null and void and of no effect.

The same committee reported recommending the adoption of the following resolution:

Resolved, That the City Collector be, and he is hereby directed and authorized to cancel of record upon the books in his office the assessments made for the years 1886 and 1887, for taxes against lot 75, block 709, and lot 9, block 699, the former being a duplicate assessment and the latter a shaft lot, and as such returned to the Water Assessor.

The ayes and nays having been called on each of the above resolutions, the reports of

the committee were received and the resolutions adopted unanimously.

MISCELLANEOUS BUSINESS.

By President Edelstein:

Resolved, That the Board of Education be authorized to expend a sum not exceeding $2,000 to be divided equally between Schools No. 2, 3 and 11 to be used in supporting the night sessions in said schools until March 1, 1888, to which time such night sessions are to be continued; and further

Resolved. That said sums be taken from the Contingent Fund of this Board.

By Mr. Datz:

Whereas, The Sunday Morning News and the Jersey City Herald official papers of Jersey City have made application for the publication of the minutes of the several municipal Boards at the rate of compensation already fixed for such publication; and

Whereas, The act of March 25, 1881, upon which the application is based has been declared by the Corporation Counsel to be mandatory; therefore be it

Resolved, That the Clerk of this Board be directed and he is hereby authorized to instruct the Clerks of the several municipal Boards to send to the Sunday Morning News and the Jersey City Herald the minutes of their respective meetings for publication at the rate of compensation already fixed for said publication.

By Mr. Datz:

Resolved, That the City Collector be and he is hereby requested to notify Honora Driscoll to appear before the Board of Commissioners of Appeal in cases of Taxation on Thursday, December 29, 1887, and show cause why lot 148, block 869, on Thorne street, should not be assessed for taxes of 1887.

By Mr. Jordan:

Resolved, That the vote by which was adopted September 21st, 1887, ordering paid the following claims, $19, $143 and $258 to Jordan Stationery Company, be and the same is hereby reconsidered and the resolution rescinded and the City Clerk be directed to cancel the warrants drawn in payment of said claims.

By Mr. Warren:

Resolved, That the Clerk of this Board prepare and keep a record of all supply resolutions of the Board of Public Works concurred in by this Board and check off each item when the bill for the same is received.

Resolved, That no bill or claim ordered paid by the Board of Public Works will receive any attention or concurrence unless such claim or bill bear upon its face a statement giving the date at which the requisition for purchase of the article or material was concurred in by this Board.

Resolved, That a copy of this resolution be transmitted to the Board of Public Works.

By Mr. Hardenbergh:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of Thomas F. Noonan, Jr., for the sum of $250 on account of work being done by said Thomas F. Noonan, Jr., under direction of this Board.

The ayes and nays having been called on each of the above resolutions they were adopted unanimously.

On motion the Board adjourned.

GEORGE F. McANENY,
Clerk.

Regular meeting of the Board of Finance and Taxation held in the City Hall, Thursday, December 22, 1887, at 7:30 o'clock p. m.

Present—All the members.

On motion the reading of the minutes of the last regular meeting was dispensed with and they were approved as printed in manual form.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of Martin Bosquet for compromise of an assessment.

Petition of William R. McCord for cancellation of persoual tax.

Petition of Mrs. Bellman for cancellation of poll tax.

All the above petitions were received and referred to the Committee on Salaries, Taxes and Assessments.

PRESENTATION OF CLAIMS.

Claim of Evening Journal of $50.40 for advertising Assessors notices.

Claim of Evening Journal of $119.40 for official advertising.

Claim of William W. Farrier of $3.85 for repairs to closet.

Claim of P. E. Martin of $171.25 for repairs, etc.

Claim of Charles H. Scott of $48.69 for carpenter work.

Claim of William Gorrill of $15.25 for ice furnished City Hall from November 15th to December 15, 1887.

All the above claims were received and referred to the Committee on Printing, Stationery and Supplies.

OFFICIAL COMMUNICATIONS.

Itemized requisitions from the City Comptroller, City Clerk and City Marshall.

All the above requisitions were referred to the Committee on Priuting, Stationery and Supplies with power.

The City Comptroller reported the following total receipts of the city treasury, December 16th to 22d, 1887, both days included, to be $143,747.45.

Received and ordered filed.

Communication from the City Collector stating that he had received for collection in his office, the following assessment maps:

Sewer in Ogden, Franklyn to 50 feet South	$3,690 00
Sewer in Hancock, Congress to South	3,610 53
Improvement Manhattan, Central to Sherman	3,931 65
Improvement York street, Varick to Monmouth	2,289 84

Received and ordered filed.

Communication from his honor, the Mayor, in reference to the publication of the minutes in the official newspapers, stating that the Resolution authorizing the publication, should not have been presented to him for official action, as under the laws of 1881, all of the official newspapers may demand the minutes by right and publish the same.

Received and ordered filed.

Communication from his honor, the Mayor,

JERSEY CITY, Dec. 19, 1887.

To the Hon. Board of Finance and Taxation.

GENTLEMEN—A resolution ordering a warrant to be drawn in favor of Thomas F. Noonan Jr., for the sum of $250 on account of work being done by said Thomas F. Noonan Jr., under the directions of this Board is herewith returned, without signiture. At the meeting of your Board July 13th, 1887, Mr. Noonan was appointed to compile and revise the charter, etc., for a sum not to exceed $500 or the same to be paid out of the appropriation for claims, legal expenses and judgments, said work to be done in connection with the legal officers of this city and to be furnished and ready for the printer on or before October 1st, 1887. At the meeting held September 28th, last, your Board granted to Mr. Noonan an extension of thirty days time in which to finish the work of revising the charter. The time has passed by, the fiscal year has ended and there is no report of any work at all having been done. The legal officers of the city have not reported that anything has been done, and Mr. Noonan makes no report whatever on which to base an appropriation of money. The appropriation of last year for the account that this work was to be charged up to has but a balance of less than five dollars left in it. Your resolution does not state out of what fund the $250 are to be paid, and so under the first resolution of July 13th last the Comptroller must in the absence of any other directions charge it to an account that is practically closed. If the work has actually been done to earn the first half of the appropriation it must be paid for, but the city should be put in possession of the work or be made aware that it has been done. In all this I am assuming that the resolution refers to the work of Mr. Noonan under the July resolution. The resolution before me does not state what kind of work it is intended to pay for. If the work of revising the Charter is really going on it seems to me that your Board should make some provision for payment and that it should be promptly completed. Such a work will be very valuable, but we need it now.

Very respectfully,

ORESTES CLEVELAND,

Mayor.

The communication was received and laid on the table.

Resolution from the Board of Public Works requesting transfer of $143 from incidentals (Streets and Sewers) to salaries of Commissioners and Clerks for September 1886, and $55 from Public Buildings and Grounds to Engineering Bureau for November, 1886.

The following concurrent resolutions were received from the Board of Public Works and referred to the Committee on Concurrent Resolutions.

1. Pay-roll Water Rates and Assessments, stableman for November, 1887, $60.

2. Pay-roll, Water Rates and Assessments, packing meters, etc., for November, 1887, $108.

3. Pay-roll, Water Rates and Assessments, blowing off hydrants, September, 1887, $255.33.

4. Pay-roll Water Rates and Assessments, Registers Office, December, 1887, $1,831.45.

5. Pay-roll, Extension and Distributions, foreman, etc, December, 1887, $598.33.

6. Fixing salary of Thomas W. Leake as Inspector of Passaic River, at $1,500 per annum.

7. Fixing salary of Harry Dilkes, at $83.33 per month, for correcting the diagram book in the Water Assessors office.

8. Authorizing the Clerk to advertise the sale of Engine House property in Essex street, and all other unused or condemned property.

9. Authorizing the purchase of certain supplies.

10. Three resolutions ordering paid certain claims.

On motion, the Board took a recess for fifteen minutes.

The Board re-assembled, all the members present.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance and Claims reported on resolution from the Board of Education requesting payment of teachers in night school recommending the adoption of the following resolution:

Resolved, That warrants be ordered drawn upon the City Treasurer as follows: to pay salaries of teachers in night schools to December 31, 1887, all to be charged to the Contingent Fund of this Board as per resolution adopted December 15, 1887, to wit:

SCHOOL NO. 2.

C. S. Haskell	$70 00
E. Schrader	55 00
E. Hyatt	55 00
E. Wynates	55 00
L. Gaisey	55 00
F. Minibau	55 00
M. Dugan	55 00
M Burke	55 00
M. E. Davies	55 00

SCHOOL No. 3.

J. H. Brensinger	$67 50
F. Brower	55 00
E. Carrick	53 00
M. Maybie	53 00
J. Hyatt	25 00
E. L. Childs	53 00
M. Connery	53 00

SCHOOL NO 4.

M. L. Van Winkle	$70 00
Emma Perrine	55 00
M. De Lanney	55 00
L. E. Jones	55 00
G. Harman	55 00
M. King	55 00

The same committee reported on communication from the City Comptroller requesting additional help for the purpose of itemizing the report of the Commissioners of Adjustment, stating that they had appointed Chas. Westervelt to perform the work at an additional compensation of $30 per month.

The same committee reported on resolution from the Board of Public Works requesting an appropriation of $1,600 for the reconstruction of about 450 feet of sewer in Halladay street, between Johnston avenue and Maple street recommending the adoption of the following resolution:

Resolved, That the Board of Public Works be authorized to expend a sum not exceeding $1,600 in payment to such contractor or contractors as may be awarded the contract for the re-construction of about 450 feet of sewer in Halladay street, between Johnston avenue and Maple street, said amount to be charged to the Contingent Fund of this Board, fiscal year 1887 and '88.

The same committee reported on resolution from the Board of Education requesting transfer recommending the adoption of the following resolution.

Resolved, That the City Comptroller be, and he is hereby requested to transfer the sum of $25 from the account of Books, Stationery and Music to the account of Janitors' Supplies, Board of Education, fiscal year 1886–87.

The ayes and nays having been called on each of the above resolutions the reports of the committee were received and the resolution adopted unanimously.

The Committee on Concurrent Resolutions reported recommending that the following resolutions be concurred in:

1. Pay-roll Water Rates and Assessments, Registrar's office, December, 1887, $1,831 45.

2. Pay-roll Extensions and Disributions, foreman, etc., December, 1887, $598.33.

3. Ordering paid certain claims.

The ayes and nays having been called on each of the above resolutions, the reports of the committee were received and the resolutions adopted unanimously.

The Committee on Salaries, Taxes and Assessments reported a petition of Mr. Bellman for cancellation of poll tax for the year 1886, recommending that the City Collector be requested to cancel the poll tax in accordance with the resolution.

The same committee reported the salary list for the month of December, 1887, recommending that warrants be ordered drawn in accordance with the resolution.

The same committee reported the salary list for the members of the Board of Finance and Taxation for the three months ending December 31, 1887, recommending that warrants be ordered drawn in accordance with the resolution.

The ayes and nays having been called on each of the above resolutions, the reports of the committee were received and the resolutions adopted unanimously.

The Committee on Printing, Stationery and Supplies reported recommending the payment of the following claims, to wit:

$21.60 and $10 to Jersey City Herald for advertising.

$28.60 to American District Telegraph Co. for messenger service.

$134 and $137.50 to Albert Datz for printing.

$60.50 to Albert Datz for blanks

$200 to Jordan Stationery Co. for postage stamps for City Collector.

$258 to Jordan Stationery Co. for warrant books.

$344.75 to Jordan Stationery Co. for stationery for collector's office.

$328.60 to Jordan Stationery Co. for assessors' books.

$131 to Jordan Stationery Co. for stationery.

The ayes and nays having been called on each of the above resolutions, the reports of the committee were received and the resolutions adopted unanimously.

MISCELLANEOUS BUSINESS.

By Mr. Warren:

Resolved, That all remaining claims of J. Yalden, expert, heretofore ordered paid from the appropriation for claims, legal expenses and judgments, fiscal year 1886 and 1887, be paid from the same appropriation for the current year.

By Mr. Warren:

Resolved, That warrants be ordered drawn upon the City Treasurer in payment of the following claims to be charged to the account of Claims, Legal Expenses and Judgments of this Board, fiscal year 1887—1888 to wit:

$1,472.13 to J. Yalden for services as expert in examining the books and account of the Water Department from August 29 to October 15, 1887.

$937.63 to J. Yalden for services as expert in examining the books and accounts of the Water Department from October 15 to November 17, 1887.

The ayes and nays having been called on each of the above resolutions, they were adopted by the following vote:

Ayes—President Edelstein, Messrs. Hardenbergh, Jordan and Warren.

Nay—Mr. Datz.

By Mr. Datz:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of Charles S. Westervelt for the sum of $30, for services during the month of December, 1887, itemizing reports of the Commissioners of Adjustment.

By Mr. Warren:

Resolved, That the time limited for the compilation and revision of the City Charter as specified in the resolution, employing Thomas F. Noonan, jr., to do said work, be extended to February 15th, 1888, and be it further

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of Thomas F. Noonan, jr., for the sum of $500 on account of said work, said amount to be charged to the account of claims, legal expenses and judgments of this Board for fiscal year, 1887–88.

By Mr. Datz:

Resolved, That the City Collector be and is hereby requested to notify Honora Driscoll to appear before the Board of Commissioners of Appeals in cases of Taxation on Thursday, January 12, 1888, and show cause why lot 148, block 869, on Thorne street, should not be assessed for taxes of 1887.

By Mr. Hardenbergh:

Resolved, That warrants be ordered drawn upon the City Treasurer in favor of said officer as follows to be deposited in the Hudson County National Bank to the credit of January, 1888, interest.

On general account	$30,730
On general account	35,000
On general account to pay interest on assessment bonds	22,805
On general account to pay interest on assessment bonds	20,000
On water account	27,315
On water account	30,000

By Mr. Hardenbergh:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of Hugh Dugan, County Collector, for the sum of $17,738.38 on account of County tax for the year 1886.

By Mr. Hardenbergh:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of Hugh Dugan, County Collector, for the sum of $169,374.22 for State school tax for for the year 1886.

By Mr. Hardenbergh:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of Hugh Dugan, County Collector, for the sum of $20,000, on account of County tax for the year 1887.

By Mr. Hardenbergh;

Resolved, That a warrant be ordered drawn upon the City Taeasurer in favor of that officer for the sum of $50,000, to transfer that amount from general account to water account as a loan.

In connection with the above resolution, Mr. Hardenbergh presented the following statements:

TREASURER'S STATEMENT.

TREASURER'S OFFICE,
JERSEY CITY, Dec. 22, 1887.

Balance on hand Dec. 29, 1886		$ 39,285.33
Receipts Dec. 29, 1886 to Dec. 21, 1887:		
Water Rents, etc	$514,431.62	
Loans	206,000.00	
		$720,431.62
		$759,716 95
Disbursements Dec. 29, 1886 to Dec. 21, 1887:		
Interest, Salaries and Claims	$648,226.61	
Loans	110,000.00	
		$758,226.61
Balance on hand Dec. 21, 1887		1,490 37
		$759,716.98
Disbursements (except loans paid)	$ 648,226.61	
Receipts (except loans)	514,431.62	
	$133,794.99	
Interest due Jan. 1, 1888.	$57,315.00	
Coal bill, M. Daly	7,000.00	
	$ 64,315.00	
Total deficiency		$198,109.99

COMPTROLLER'S STATEMENT.

COMPTROLLER'S OFFICE,
JERSEY CITY, Dec. 22, 1887.

WATER ACCOUNT—BALANCES.

	Dr.	*Cr.*
Dec. 1, 1885	$ 13,000.00	
April 1, 1886	88,000.00	
July 31, 1886		$40,000.00
Oct. 1, 1886		20,000.00
Nov. 30, 1886	25,000.00	
Dec. 31, 1886	50,000.00	
January 18, 1887	75,000.00	
February 28, 1887	116,000.00	
March 31, 1887	146,000.00	
April 30, 1887	176,000.00	
June 4, 1887	146,000.00	
July 6, 1887	116,000.00	
August 1, 1887	66,000.00	
Oct. 19, 1887	91,000.00	
Nov. 2, 1887	121,000.00	

The ayes and nays having been called on each of the above resolutions they were adopted unanimously.

By Mr. Warren and carried:

Moved, That when this Board adjourns, it will adjourn to meet January, 5, 1888, at 7:30 o'clock p. m.

On motion the Board adjourned.

GEORGE F. MCANENY,
Clerk.

Regular meeting of the Board of Finance and Taxation held in the City Hall, Thursday, January 5, 1888, at 7:30 o'clock p. m.

Present—All the members.

On motion the reading of the minutes of the last regular meeting was dispensed with and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Invitation from the John H. Brown Association to attend their third annual ball, to be given in the Pavonia Rink, Wednesday, Jan. 11, 1888.

Invitation from the Jersey City Grocers' Association, to attend their sixteenth annual ball, to be held in Cooper Hall, Jan. 16, 1888.

Invitation from the Van Houten Post, to attend the public installation of officers, to be held in the post room, Friday evening, Jan. 6, 1888.

All the above invitations were received and accepted with thanks.

Communication from Henry Byrne against awarding to Joseph H. Mailly, the contract for cleaning the streets.

Received and referred to the Committee on Concurrent Resolutions.

Petition of Emmons & Co., for an adjustment of taxes and accounts.

Petition of P. H. Laverty to have taxes and water rents for the years 1885 and 1886 cancelled.

Both the above petitions were received and referred to the Corporation Counsel.

Petition of Gilbert Collins (guardian), for the return of money paid in error on personal tax.

Petition of Wm. Beeckman, for return of money paid in error on taxes of 1887.

Both the above petitions were received and referred to the Committee on Salaries, Taxes and Assessments.

PRESENTATION OF CLAIMS.

Claim of Clara E. Holland of $36, for stenographic report in the case of Z ugner vs. The Mayor and Aldermen of Jersey City.

Claim of the Jersey City Printing Co. of $14 85 for printing the case of Dugan vs. The Mayor and Aldermen of Jersey City.

Claim of the Sunday Morning News of $16 for advertising.

Claim of the Cockburn Barrow & Machine Co. of $6 for repairing one iron barrow, &c.

Claim of F. D. Linn & Co. of $225 for one hundred copies of laws relating to Municipal Corporations.

Claim of Jersey City Printing Co. of $10 20 for printing brief, case of Hand vs. The Mayor and Aldermen of Jersey City.

All the above claims were received and referred to the Committee on Printing, Stationery and Supplies.

Claim of John A. Blair of $48.40 for disbursements as Corporation Counsel, from August 1st to November 29, 1887.

Received and referred to the Committee on Finance and Claims.

OFFICIAL COMMUNICATIONS.

Itemized requisitions were received from the City Treasurer, City Clerk and the Clerk of the Board of Finance and Taxation, all of which were received and referred to the Committee on Printing, Stationery and Supplies, with power.

The City Comptroller reported the total receipts of the City Treasury from December 30, 1887, to January 5, 1888, both days included, to be $121,156.29.

Received and ordered filed.

Annual report of the Health Inspector, presented in compliance of the act of March 28, 1885, showing the receipts and expenses for the fiscal year ending November 30, 1887, to be as follows:

	Receipts.	Expenditures.
December, 1886	$78	$130 09
January, 1887	48	136 32
February, 1887.....	50	84 30
March, 1887.....	90	127 37
April, 1887.....	142	131 50
May, 1887.....	326	148 16
June, 1887.....	330	170 09
July, 1887.....	136	176 03
August 1887.....	290	315 81
September. 1887.....	266	240 33
October, 1887.....	198	287 34
November, 1887.....	150	290 55
Amount of cash received.....		$2,104 00
Balance on hand Dec. 1, 1886.....		200.00
Total cash.....		$2 304 00
Total expended.....		2,237.89
Balance		$66.11

Respectfully,
D. W. BENJAMIN,
Health Inspector.

Received and ordered filed.

Resolution from the Board of Fire Commissioners, asking if there are any objections to paying the permanent men in the employ of the Fire Department semi-monthly.

Received and laid on the table.

Resolution from the Board of Police Commissioners, enclosing the pay-roll of the fifteen extra men appointed in accordance with the provisions of an act of the Legislature.

On motion of Mr. Datz, the resolution was returned to the Board of Police Commissioners, together with a copy of the opinion of the Corporation Counsel.

Resolution from the Board of Public Works, requesting the following transfers:

$10.46 from the account of Incidentals, $94.55 from the account of Public Buildings and Grounds, both to the account of Engineering Bureau, fiscal year 1885-86.

Received and referred to the Committee on Finance and Claims

The following resolutions were received from the Board of Public Works and referred to the Committee on Concurrent Resolutions:

1. Pay-roll Pumping and Reservoirs, Engineers, etc., at Belleville and High Service, December, 1887, $3,199.28.

2. Ordering paid salary of J. F. O'Sullivan, for services as assistant draughtsman, for December, 1887, $75.

3. Requesting permission to take up cement pipe in Summit avenue, Provost, Ninth and Tenth streets.

4. Awarding contract to Jos. H. Maillie for sweeping and cleaning the streets, and removing the ashes and garbage, for the balance of the fiscal year 1887-8.

5. Awarding the contract to Joseph H. Maillie, for cleaning the sewers and receiving basins and removing the refuse therefrom, for the balance of the fiscal year 1887 8.

6. Authorizing the Chief Engineer to arrange for a temporary supply of water from the Hackensack Water Company.

7. Advertising for proposals for furnishing to High Service Pumping Station, a pump of five million gallons capacity per day, in accordance with plans and specifications to be obtained at the office of the Chief Engineer.

8. Two resolutions authorizing purchase of supplies.

9. Three resolutions ordering paid certain claims.

On motion the Board took a recess for ten minutes.

The Board reassembled, all the members present.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance and Claims reported on a resolution from the Board of Public Works requesting transfer, recommending the adoption of the following resolution:

Resolved, That the City Comptroller be and he is hereby instructed to transfer the sum of $143 from the account of Incidentals, Streets and Sewers, to the account of Salaries of Commissioners and Clerk, September, 1886, Board of Public Works, fiscal year of 1885-86, also $55 from the account of Public Grounds and Buildings to the account of Engineering Bureau for November, 1886.

The same Committee reported on claim of Jas. F. Minturn, recommending the adoption of the following resolution:

Resolved, That a warrant be ordered drawn upon the City Treasurer, in favor of James F. Minturn, Attorney, for the sum of $60.28 being amount of taxed costs in the case of The Mayor and Council of Hoboken against The Mayor and Aldermen of Jersey City.

The ayes and nays having been called on each of the above resolutions the reports of the Committee were received and the resolutions adopted unanimously.

The Committee on Concurrent Resolutions reported recommending that the following resolutions be concurred in:

1. Pay-roll Pumping and Reservoirs, repairing main on Hackensack meadows, Nov. 1887, $48.

2. Pay-roll Water Rates and Assessments, foremen, Sept 1887, $75.

3. Pay-roll Water Rates and Assessments, blowing off hydrants, Nov. 1887, $100.

4. Pay-roll Water Rates and Assessments, blowing off hydrants, Nov. 1887, $466.

5. Pay roll Water Rates and Assessments, foreman, Nov. 1887, $75,

6. Pay-roll Water Rates and Assessments, foreman, Oct. 1887, $75.

7. Pay-roll Water Rates and Assessments, stableman, Nov. 1887, $60.

8. Pay-roll Water Rates and Assessments, shutting off water, Nov. 1887, $251.

9. Pay roll Water Rates and Assessments, blowing off hydrants, March, 1887, $849.

10. Pay-roll Water Rates and Assessments, blowing off hydrants, Sept. 1887, $255.33.

11. Advertising for proposals for furnishing to High Service Pumping Station a pump of five million gallons capacity per day.

12. Authorizing the Chief Engineer to arrange for a temporary supply of water from the Hackensack Water Company.

13. Reconstructing part of sewer in Halladay street.

14. Reconstructing portion of sewer in Wayne street.

15. Ordering paid claim of Thomas Cavanagh.

16. Ordering paid certain miscellaneous claims.

The ayes and nays having been called on each of the above resolutions the reports of the committee were received and the resolutions adopted unanimously.

The Committee on Printing, Stationery and Supplies reported recommending the payment of the following claims:

$15.00 to Hoos & Schulz for carpet for First precinct station house.

$15.25 to Wm. Gorrill for ice from Aug. 15 to Sept. 15, 1887.

$15.25 to Wm. Gorrill for ice from Sept. 15 to Oct. 15, 1887.

$15.25 to Wm. Gorrill for ice from Oct. 15 to Nov. 15, 1887.

$15.25 to Wm. Gorrill for ice from Nov. 15 to Dec. 15, 1887.

The ayes and nays having been called on each of the above resolutions, the reports of the committee were received and the resolutions adopted unanimously.

MISCELLANEOUS BUSINESS.

By Mr. Datz:

Whereas, A number of the streets of this city are in a wretched, and in some cases dangerous, condition, and

Whereas, The prosperity of the city depends to a great extent upon having well-conditioned, and well-kept streets; and

Whereas, It is impossible to make, in any one year, an appropriation sufficiently large enough to make the necessary repairs; therefore be it

Resolved, That the Corporation Counsel be requested to draft for legislative action a bill, the object of which shall be to give this Board the power to issue bonds to the extent of $300,000, the proceeds to be used in placing the streets of this city in a proper and safe condition; and be it further

Resolved, That, when drawn, the bill be submitted to this Board for approval.

By Mr. Hardenbergh:

Resolved, That the Law Officers to the Corporation be requested to draw an Act for the issuing of bonds to an amount not exceeding $150,000, whereby the monies drawn from the regular account of the city for payments made to defray the expenses of the laying of water pipe, may be restored to the regular account, said bonds to be drawn payable at the rate of $20,000 a year, with interest not exceeding 5 per cent. per annum.

By Mr. Hardenbergh:

Resolved, That a warrant be drawn upon the City Treasurer in favor of Hugh Dugan, County Collector, for the sum of $10,000 on account of County Tax for the year 1887.

The ayes and nays having been called on each of the above resolutions, they were adopted unanimously.

By Mr. Warren and carried:

Moved, That when this Board adjourn, it adjourn to meet on Thursday, Jan. 19, 1888, at 7:30 o'clock p. m.

On motion the Board adjourned.

GEORGE F. McANENY,
Clerk.

Regular meeting of the Board of Finance and Taxation held in the City Hall Thursday, January 19, 1888, at 7:30 o'clock p. m.

Present—President Edelstein, Messrs. Datz, Jordan and Warren..

Absent—Mr Hardenbergh.

On motion the reading of the minutes of the last regular meeting was dispensed with, and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of John C. Copper requesting payment of coupons due on a Jersey City bond, No. 430.

Received and referred to the Committee on Finance and Claims.

Communication from Arthur C. Fry requesting a provision be made for the payment of his salary as patrolman.

Received and referred to the Corporation Counsel.

Petitions of H. Walstine, Steger & Gopsill, and Emmons & Co., for return of moneys paid in error on taxes, all of which were received and referred to the Committee on Salaries, Taxes and Assessments.

PRESENTATION OF CLAIMS.

Claim of the N. Y. and N. J. Telephone Co., of $82.62 for rent of instrument and tollage from Jan. 1, 1887, to Jan. 1, 1888.

Claims of the N. Y. and N. J. Telephone Co., of $83.60 for rent of instrument and tollage in Mayor's Office from March 7, 1887, to Jan. 1, 1888.

Claim of Wm. Gorrill of $15.25, for ice from Dec. 15, 1887, to Jan. 15, 1888.

Claim of Carroll & Sweeney of $115 for coal delivered at City Hall.

Claim of The Argus of $248.25 for printing and advertising.

Claim of The United Gas and Improvement Co. of $30.90 for gas consumed in City Hall during December, 1887.

Claim of the American District Telegraph Co. of $21.87 for messenger service during December, 1887.

Claim of the American District Telegraph Co. of $9.60 for messenger service in Mayor's Office during December, 1887.

All the above claims were received and referred to the Committee on Printing, Stationery and Supplies.

OFFICIAL COMMUNICATIONS.

The City Comptroller reported the following total receipts of the City Treasury from January 13 to 19, 1888, both days included, to be $39,131.90.

Received and ordered filed.

The City Collector reported that he had received from Dennis McLaughlin, the clerk of Hudson county, the following reports made by the Commissioners of Adjustment:

Report No. 5 amounting to.....$28,537.71
Report No. 6 amounting to..... 56,614.36

Total.....$85,152.07

Received and ordered filed.

Communication from the Corporation Counsel enclosing a copy of an act drawn in accordance with the resolution adopted by this Board, January 5, 1888, in reference to the issuing of $300,000 worth of bonds, to improve the streets of Jersey City.

Received and referred to the Committee of The Whole with Mr. Datz as Chairman.

Opinion of the Corporation Counsel on petition of P. H. Laverty, recommending that the prayer of the petition be granted.

The opinion was received and ordered filed and the subject matter referred to the Committee on Salaries, Taxes and Assessments.

Communication from His Honor, the Mayor:

JERSEY CITY, Jan. 17, 1888.

To the Board of Finance and Taxation:

GENTLEMEN:—The very great discrepancy between the amounts paid in different seasons for certain classes of work by the Board of Public Works, I have looked up the laws relating to the subject to see whether that Board has the power to appoint without check of any kind as many officers and agents as it may desire. As doubt of such power existing, I sought the opinion of the Corporation Counsel and herewith transmit it for your information. Also please find enclosed a communication on this subject sent to the Board of Public Works under date of January 16th instant.

Very respectfully,
Your obedient servant,
ORESTES CLEVELAND.

The communication was received and ordered filed.

Resolution from the Board of Police Commissioners requesting transfer of $300 from the months of March, April, May, June and July, 1888, account of Committee on Station Houses and Prisons to the month of February, 1888, same commttee.

Resolution from the Board of Aldermen, requesting a re-apportionment of the monies appropriated for the relief of out door poor, for the fiscal year commencing December 1, 1887, as follows:

December, 1887.....$1,500
January, 1888..... 1,600
February, 1888..... 1,600
March, 1888..... 1,600
April, 1888..... 1,600

May to November, inclusive each month ($300.)

Both of the above resolutions were received and referred to the Committee on Finance and Claims.

The following resolutions were received from the Board of Public Works and referred to the Committee on Concurrent Resolutions

1. Pay-roll, Pumping and Reservoirs, repairing main December, 1887, $77.

2. Pay-roll, Streets and Sewers, repairing unpaved streets, December, 1887, $260.

3. Pay-roll, Streets and Sewers, repairing paved streets, December, 1887, $1,060.83.

4. Pay roll, Streets and Sewers, cleaning sewers, December, 1887, $539.

5. Pay-roll, Water Rates and Assessments shutting off water, December, 1887, $324.

6. Pay-roll, Water Rates and Assessments, blowing off hydrants, December, 1887, $482.

7. Pay-roll, Water Rates and Assessments, stableman, December, 1887, $60.

8. Pay-roll, Water Rates and Assessments, foreman at stables, December, 1887, $77.50.

9. Pay-roll, Extensions and Distributions, laying water pipe, December, 1887, $1,153.

10. Pay-roll, Extensions and Distributions, repairing water pipe, etc., December, 1887, $1,244.76.

11. Authorizing purchase of 1,000 lengths of cast iron water pipe.

12. Ordering paid claim of the Hackensack Water Co. of $1,257.50 for water furnished High Service District.

13. Two resolutions ordering paid certain claims.

On motion the Board took a recess for fifteen minutes.

The Board reassembled, the following members present:

President Edelstein, Messrs. Datz, Jordan and Warren.

Absent—Mr. Hardenbergh.

REPORTS OF STANDING COMMITTEES.

The Committee on Concurrent Resolutions, reported recommending that the following resolutions be concurred in:

1. Pay-roll, Extensions and Distributions, foremen, etc,, November, 1887, $598 33.

2. Pay-roll, Pumping and Reservoirs, Bellevilie and High Service, December, 1887, $3,199 28.

3. Pay-roll, Extensions and Distributions, repairs to pipe, July, 1887, $1,388 75.

4. Authorizing the purchase of certain supplies.

5. Ordering paid certain miscellaneous claims.

6. Non-concurring in the resolution awarding contract to Jos. H. Maillie, for cleaning sewer and receiving basins, for the balance of fiscal year, 1887-88.

7. Non-concurring in the resolution awarding contract to Jos. H. Maillie, for sweeping and cleaningthe streets, and for removing the ashes and garbage for the balance of the fiscal year 1887-8.

The ayes and nays having been called on each of the above resolutions, the reports of the committee were received and the resolutions and recommendations adopted by the following vote:

Ayes—President Edelstein, Messrs. Datz, Jordan and Warren.

Absent—Mr. Hardenbergh.

The Committee on Salaries, Taxes and Assessments reported as follows:

Resolved, That warrants be ordered drawn upon the City Treasurer in payment of salaries of the extra clerks for the month of October, as follows:

Seneca Barker, 7 days	$16.38
Henry Poynton, 6 days	14.04
John Hunt, 5 days	11.70
Thos, Doyle, 6 days	14 04
Richard Harmon, 4 days	9.36

The same committee reported recommending the adoption of the following resolution:

Resolved, That warrants be ordered drawn upon the City Treasurer in payment of Salaries of the Extra Clerks for the month of November, 1887, to wit:

Seneca Barker, 29 days	$67.86
Henry Poynton, 20½ days	47.97
Thos. Doyle, 28½ days	66.69
John Hunt, 1 month	70.00
Thomas Jordan, 25 days	58.50
Stephen M. Egan, 20 days	46.80
John McCutcheon, 19 days	44.46
Richard Harmon, 19½ days	45.63

The ayes and nays having been called on each of the above resolutions, the reports of the Committee were received and the resolutions and recommendations adopted by the following vote:

Ayes—President Edelstein, Messrs. Datz, Jordan and Warren.

Absent—Mr. Hardenbergh.

MISCELLANEOUS BUSINESS.

By Mr. Datz:

Resolved, That the sum of $25 be paid to Elizabeth Delaney for amount ordered paid to Elizabeth Lynch for cleaning in City Hall during December, 1887, and that the warrant heretofore drawn in favor of Mrs. Lynch for same amount be cancelled by the City Clerk. Mrs. Lynch being now deceased.

By Mr. Datz:

Whereas, There is now before the Legislature a bill, the intent of which is to compel Jersey City to pay into the County Treasury the annual county tax out of the first monies collected in each year, and

Whereas, In the opinion of this Board such a law would be unjust and injurious to the best interests of Jersey City, therefore, be it

Resolved, That the Senator and members of Assembly from this city, be earnestly requested to do all in their power to defeat the said bill. (House, No. 61).

By Mr. Datz:

Whereas, The so-called Martin Act, under which the Commissioners of Adjustment are acting, does not provide for a proportionate payment to the county, out of the monies collected under adjustments made by said Commissioners, and

Whereas, Under the present system the county receives the full amount of the County tax without abatement, a great loss to the city; therefore, be it

Resolved, That the Corporation Counsel be requested to prepare an amendment to said Martin Act providing that there shall be paid to the county from each adjustment, such sum as will be proportionate to the adjustment made by said Commissioners.

By Mr. Jordan:

Resolved, That the City Collector be directed to notify Max Erdwurm to appear before the Commissioners of Appeals in cases of taxation on Thursday, February 2, 1888, and show cause why the valuation of lot 53, block 662, should not be increased for taxes of 1888.

The ayes and nays having been called on each of the above resolutions, they were adopted by the following vote:

Ayes—President Edelstein, Messrs. Datz, Jordan and Warren.

Absent—Mr. Hardenbergh.

On motion, the Board adjourned.

GEO. F. McANENY,
Clerk.

Regular meeting of the Board of Finance and Taxation held in the City Hall, Thursday, January 26, 1888, at 7:30 p. m.

Present—All the members.

On motion the reading of the minutes of the last regular meeting was dispensed with and they were approved as printed.

PRESENTATION OF CLAIMS.

Claim of W. W. Farrier, of $177.32, for extra work for heating Engine House, No. 3.

Claim of W. W. Farrier, of $430.50, for furnishing and putting in steam heaters in Engine House, No. 3.

Both the above claims were received and referred to the Committee on Finance and Claims.

OFFICIAL COMMUNICATIONS.

The City Comptroller reported the following total receipts of the City Treasury, from Jan. 20, to 26, both days included, to be $35,897.54.

Received and ordered filed.

Communication from the City Collector stating that he had received from Dennis Mc Laughlin, Clerk of Hudson County, Report No. 7, made by the Commissioners of Adjustment, amounting to $37,930.67.

Received and ordered filed.

Official bond of John C. Archibald, as Inspector of Scales, Weights and Measures, in the sum of $1,000 with Abram Post and Carl Ruempler as sureties.

Official bond of Samuel J. Blakey, as Inspector of Scales, Weights and Measures in the sum of $1,000 with Abram Post and Geo. Blakey as sureties.

Official bond of Geo. Fick, as Inspector of Scales, Weights and Measures, in the sum of $1,000 with Abram Post and Geo. Blakey as sureties.

All the above bonds were received and referred to the Committee on Finance and Claims.

Opinion of the Corporation Counsel:

JERSEY CITY N. J., Jan. 23, 1888.

GENTLEMEN OF THE BOARD OF FANINCE—I have looked into the matter of the personal taxes levied on the Jersey City and Bergen Railroad Company, and recommend the granting of the relief called for.

Very truly yours,

JOHN A. BLAIR,
Corporation Counsel.

Received and referred to the Committee on Salaries, Taxes and Assessments.

Opinion of the Corporation Counsel.

JERSEY CITY, Jan. 23, 1888.

GENTLEMEN OF THE BOARD OF FINANCE.—In the matter of the petition of Arthur E. Fry, one of the recently appointed policemen, I respectfully advise you as I have advised you hitherto, that you have no power to grant the relief he asks at your hands.

Very respectfully,

JOHN A. BLAIR,
Corporation Counsel.

Received and ordered spread at large on the minutes and filed.

Resolution from the Board of Aldermen requesting an appropriation of $600 for the purpose of placing signs bearing street names on lamps standing at different street intersections.

Received and referred to the Committee on Finance and Claims.

The following concurrent resolutions were received from the Board of Public Works and referred to the Committee on Concurrent Resolutions:

1. Three resolutions for the purchase of supplies.

2. Three resolutions ordering paid certain miscellaneous claims.

On motion the Board took a recess for ten minutes.

The Board reassembled, all the members present.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance and Claims reported recommending the payment of the following claims:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of John A. Blair for the sum of $48.40, being amount of disbursements as Corporation Counsel from Aug. 1 to Nov. 29, 1887.

Resolved, That the sum of $36 be paid to Clara E. Holland for stenographic reports in the case of Zeugner vs. The Mayor and Aldermen of Jersey City.

On resolution from the Board of Public Works requesting transfer, recommending the adoption of the following resolution:

Resolved, That the City Comptroller be and he is hereby directed to make the following transfers from unexpended appropriations of 1885 and 1886: $10.46 from Account of Incidentals (Streets and Sewers) and $94.55 from Account of Public Buildings and Grounds to the Account of Engineering Bureau, Board of Public Works, fiscal year 1885-6.

The same committee reported on the official bond of John C. Archibald, as Inspector of Scales, Weights and Measures, recommending that the same be received, spread at large on the Bond Book, and ordered filed.

The ayes and nays having been called on each of the above resolutions, the reports of the committee were received and the resolutions and recommendations adopted unanimously.

The Committee on Concurrent Resolutions reported on resolution from the Board of Public Works ordering paid certain miscellaneous claims, recommending that the same be concurred in.

The ayes and nays having been called on the above resolution the report of the Committee was received and the resolution and recommendation adopted unanimously.

The Committee on Salaries, Taxes and Assessments reported on petition of P. H. Laverty, recommending that the City Collector be directed to cancel off record the taxes levied against lot 20, block 214, 472 Grove street, for the year 1885-6, the same having been assessed in error.

On petition of Theodore F. Merseles:

Resolved, That a warrant be ordered drawn upon the City Treasurer, in favor of Theodore F. Merseles, for the sum of $13.43, being amount paid twice for water rents, 1887, lot 17, block 404.

On petition of S. C. Constand:

Resolved, That a warrant be ordered drawn upon the City Treasurer, in favor of S. C. Constand, for the sum of $22,05, being amount over paid on water rents for the year 1884, lots 161 and 162, block 235.

On petition of John S. Porter:

Resolved, That a warrant be ordered drawn upon the City Treasurer, in favor of John S. Porter, for the sum of $1 being for poll tax paid in error on lot 273, block 319, Eighth street, taxes of 1887.

On petition of Steger & Gopsill:

Resolved, That a warrant be ordered drawn upon the City Treasurer, in favor of Steger & Gopsill for the sum of $115.05 being a duplicate payment on lots 37 and 38, block 748, taxes of 1887.

On petition of Wm. Beckman:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of Wm. Beckman, for the sum of $1 being a duplicate payment for poll-tax lot 8, block 753, taxes of 1887.

On petition of H. Waldstein & Co.:

Resolved, That a warrant be ordered drawn upon the City Treasurer, in favor of H. Waldstein & Co., for the sum of $28.53, being amount paid twice on lots 131 and 132, block 650, taxes of 1887.

On petition of F. S. Emmons;

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of F. S. Emmons, for the sum of $161.28 being amount over paid on adjusted taxes, lots 20 and 21, block 512.

The same Committee reported the Salary List for the month of January, 1888, recommending that warrants be ordered drawn in accordance with the resolution.

The ayes and nays having been called on each of the above resolutions the reports of the committee were received and the resolutions and recommendations adopted unanimously.

The Committee on Printing, Stationery and Supplies reported recommending the payment of the following claims:

$248.25 to the Argus Printing Company, for printing and advertising.

$171.25 to P. E. Martin, for putting up and repairing stoves in City Hall.

$115 to Carroll & Sweeney, for coal delivered at City Hall.

The ayes and nays having been called on each of the above resolutions, the reports of the committee were received and the resolutions and recommendations adopted unanimously.

MISCELLANEOUS BUSINESS.

By Mr. Hardenbergh:

Resolved, That warrants be ordered drawn upon the City Treasurer in favor of that officer, as follows, to be deposited in the Hudson County National Bank to the credit of February, 1887, interest:

On general account	$20,000
On general account	20,590
On water account	14,625

By Mr. Hardenbergh:

Resolved, That warrants be ordered drawn upon the City Treasurer in favor of Hugh Dugan, County Collector, for the sum of twenty-five thousand dollars on account of county tax for the year 1887.

By Mr. Datz:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of Charles S. Westervelt for the sum of thirty dollars, for services during the month of January, 1888, itemizing reports of the Commissioners of Adjustment.

By Mr. Datz:

Resolved, That warrants be ordered drawn upon the City Treasurer in payment of salaries of extra clerks for the month of January, 1888, when due, viz.:

Stephen Egan	$70
John McCutcheon	70

By Mr. Datz:

Resolved, That warrants be ordered drawn upon the City Treasurer in payment of salaries of the extra clerks for the month of December, 1887, as follows:

John Hunt	$70.00
Thos. Doyle	70.00
John McCutcheon	70.00
Seneca Barker	70.00
Stephen Egan	70.00
Henry Poynton, 20½ days	47.76
Richard Harmon, 15⅓ days	36.11
Nathaniel Fowler, 27 days	62.91

The ayes and nays having been called on each of the above resolutions, they were adopted unanimously.

On motion of Mr. Datz, the Clerk of the Board was directed to give public notice through the official papers, that all parties interested in the proposition to bond Jersey City for the purpose of repairing streets, be requested to attend the meeting of the Board of Finance and Taxation, on Thursday, February 2, 1888, at 7:30 p. m.

On motion of Mr. Hardenbergh, the resolution ordering paid certain miscellaneous claims and pay-rolls incurred by the Board of Public Works during 1882, was referred to a special committee, consisting of President Edelstein and Messrs Datz and Jordan.

On motion, the Board adjourned.

GEO F. MCANENY,
Clerk.

Regular meeting of the Board of Finance and Taxation held in the City Hall, Thursday, February 2, 1888, at 7:30 o'clock p. m.

Present—All the members.

On motion the reading of the minutes of the last regular meeting was dispensed with and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Communication from Frank Stevens and Jos. A. Dear, representing "The Citizens Committee" protesting against the issuing of $300,000 bonds to defray the expenses of repairing streets.

Received and laid on the table.

Communication from the Hyatt Pure Water Co., inviting the members of this Board to inspect their plant for purifying water, on Tuesday, February 7th.

The invitation was received and accepted.

PRESENTATION OF CLAIMS.

Claim of the Jordan Stationery Co., of $99 for stationery.

Claim of the Jordan Stationery Co. of $24.60, for stationery.

Claim of the Jordan Stationery Co., of $117.25 for stationery.

Claim of Albert Datz of $53 for warrant books for City Clerk.

Claim of the American District Telegraph Co. of $22 80 for messenger service month of January, 1888.

Claim of the American District Telegraph Co. of $10 01 for messenger service for Mayor's office, January, 1888.

All the above claims were received and referred to the Committee on Printing, Stationery and Supplies.

OFFICIAL COMMUNICATIONS.

Official bond of Henry Knoop, as Inspector of Scales, Weights and Measures, in sum of $1,000, with Jaugen H. Adelung and Conrad Steir, as sureties.

Official bond of James B. Niblett, as Inspector of Scales, Weights and Measures, in the sum of $1,000, with Henry E. Niblett and James Hunt as sureties.

Both the above official bonds were received and referred to the Committee on Finance and Claims.

The City Comptroller reported the following total receipts of the City Treasury from January 27th to February 2d, both days included, to be $28,400.21.

Received and ordered filed.

Communication from the City Clerk, requesting the cancellation of record, sales made by the former City of Bergen from taxes of 1866, 1867 and 1869, property described as eight lots, Bergen Plank Road, or Nos. 42 to 45, 50 to 53, assessed to Jas. B. Fielder.

Received and referred to the Committee on Salaries, Taxes and Assessments.

Report of F. J. Mersheimer, agent for the collection of arrears of personal tax, stating that he had collected from Oct. 17, 1887, to Jan. 26, 1888, the sum of $750.49.

Received and ordered filed.

Communication from His Honor the Mayor:

JERSEY CITY, Jan. 31st., 1888.

To the Board of Finance and Taxation:

GENTLEMEN—Two resolutions concurring in two resolutions of the Board of Public Works, authorizing the purchase of a long list of supplies, are herewith returned without signature. My objection is that these resolutions should state the price they propose to pay for such items, as an example, one of the items is "two tons of pig lead." I cannot be a party to this sort of petty swindling any longer. I am becoming convinced that we have power to make a legal protest. These requisitions for tons of pig lead are frequent and I have ascertained that the purchases are made at an enormous advance upon the proper price. It should be bought by contract, but if not by contract, then at least at an honest price. The price proposed to be paid should be stated for all of the items.

Unless your Board puts a stop to these purchases without price now there will be no redress.

The parties who furnish the supplies can sue the city and get paid notwithstanding an overcharge in price. It must be remembered that your Board cannot alter the amount of a claim that has been passed by the Board of Public Works.

You can non-concur in the payment and a suit will follow.

Very respectfully,

Your obedient servant,

ORESTES CLEVELAND.

Received and laid on the table.

Resolutions from the Board of Police Commissioners requesting transfer of $200 from the months of March and April to the month of February, Committee on Hospitals and Dispencaries.

Received and referred to the Committee on Finance and Claims.

Resolution from the Board of Police Commissioners enclosing pay-roll of fifteen extra men, appointed under the Act of 1886.

Received and referred to the Committee on Finance and Claims.

The following resolutions were received from the Board of Public Works, and referred to the Committee on Concurrent Resolutions:

1. Pay-roll Committee on Water Rates and Assessments, Water Registrar and others, January, 1888, $1,960.

2. Awarding to Thos. Coogan, contract for the improvement of Summit avenue, from Academy street to Sip avenue.

3. Ordering paid certain miscellaneous claims.

On motion the Board took a recess for ten minutes.

The Board reassembled, all the members present.

REPORT OF STANDING COMMITTEES.

The Committee on Finance and Claims reported on resolution of the Board of Police Commissioners, requesting transfer, recommending the adoption of the following resolution:

Resolved, That the City Comptroller be and he is hereby directed to transfer the sum of $300 from each of the months of March, April, May, June and July, account of Station Houses and Prisons, to the month of February, same committee, fiscal year 1887-8.

The same committee reported on resolution from the Board of Aldermen, requesting an apportionment of monies, appropriated for the relief of out-door poor, recommending the adoption of the following resolution:

Resolved, That the City Comptroller be and he is hereby directed to re-apportion the monies appropriated for the relief of out-door poor for the year commencing December, 1, 1887, as follows:

December, 1887	$1,500
January, 1888	1,600
February, 1888	1,600
March, 1888	1,600
April, 1888	1,600

May to November, 1888, each month inclusive, $800.

The same committee reported on resolution from the Board of Aldermen, requesting an appropriation for the placing the names of streets on lamps, recommending the adoption of the following resolution:

Resolved, That the Board of Aldermen be authorized to expend a sum not exceeding $600, for the purpose of placing glass signs bearing street names on lamps standing at the different street intersections, the same to be paid out of the contingent fund of this Board.

The same committee reported on the claim of W. W. Farrier, recommending the adoption of the following resolution:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of W. W. Farrier, for the sum of $430.50, for furnishing and putting in steam heaters in Engine House No. 3, the same to be charged to the Contingent Fund of this Board.

The same committee reported verbally on the official bonds of Jas. B. Niblett and Henry Knoop, as Inspectors of Scales, Weights and Measures, recommending that the same be received, spread at large on the bond book and ordered filed.

The ayes and nays having been called on each of the above resolutions the reports of the committee were received and the resolutions and recommendations adopted unanimously.

The Committee on Salaries, Taxes and Assessments reported on petition of David W. Lawrence for return of money paid in error on taxes, recommending the adoption of the following resolution:

Resolved, That a warrant be ordered drawn upon the City Treasurer, in favor of David W. Lawrence for the sum of $23.04, being amount paid in error on lots 3 and 4, block 1470, Woodlawn avenue, Sixth district, the same having been adjusted by the Commissioners of Adjustment, and paid; and be it further

Resolved, That the City Collector be notified.

The ayes and nays having been called on the above resolutions, the report of the Committee was received and the resolutions adopted unanimously.

The Committee on Concurrent Resolutions, reported recommending that the following resolutions be concurred in.

1. Pay-roll, Committee on Water Rates and Assessments, foreman at stable, December, 1887, $77.50.

2. Pay-roll, Committee on Water Rates and Assessments, stableman, December, 1887, $60.00.

3. Pay-roll, Committee on Pumping and Reservoirs, repairing mains on Hackensack meadows, December, 1887, $77.00.

4. Ordering paid certain miscellaneous claims.

The ayes and nays having been called on each of the above resolutions, the reports of the committee were received and the resolutions and recommendations adopted unanimously.

MISCELLANEOUS BUSINESS.

By Mr. Hardenbergh:

Resolved, That a warrant for $10,000 be ordered drawn upon the City Treasurer, in favor of Hugh Dugan, County Collector on account of County Tax for 1887.

By Mr. Datz:

Resolved, That the resolutions adopted by this Board, January 26, 1888, ordering paid salaries of Stephen Egan and John McCutcheon as Extra Clerk for the month of January, 1888, be and is hereby rescinded and made null et void and the City Clerk be instructed to cancel the warrants.

By Mr. Datz:

Resolved, That warrants be ordered drawn upon the City Treasurer in payment of salaries of extra clerks for the month of January, 1888, as follows:

Stephen Egan, 15½ days $36.27
John McCutcheon, 14 days.....32.76

By Mr. Datz:

Resolved, That warrants be ordered drawn upon the City Treasurer as follows:

$208 33 for the Sunday Morning News for publishing the minutes, month of December, 1887.

$208.33 to the Jersey City Herald, for publishing the minutes, month of December, 1887.

By Mr. Warren:

Resolved, That hereafter this Board will not recognize any Board known as or called, "The Board of Pollution" and that no claim for such Board will be hereafter recognized or paid by this Board.

The ayes and nays having been called on each of the above resolutions, they were adopted unanimously.

By Mr. Warren:

Whereas, The Board of Aldermen have adopted a resolution, closing the office of the City Clerk at noon on Saturdays; and

Whereas, The custom of making a half holiday upon that day is becoming general; therefore be it

Resolved, That from this date until the further orders of this Board the offices under the control of the Board of Finance and Taxation, be closed at twelve o'clock, noon, on Saturdays.

On motion of Mr. Hardenbergh, the above resolution was laid on the table.

By Mr. Datz:

Resolved, That James H. Love, be and is hereby appointed City Collector of Jersey City, at a salary, at the rate of $3,000 per annum, for the ensuing term. The term of office of the said James H. Love, to commence at the expiration of the present City Collector.

The yeas and nays having been called on the above resolution, it was adopted by the following vote:

Ayes—Messrs. Datz, Mr. Hardenbergh, Jordan and, Warren.

Nays—President Edelstein.

By Mr. Datz:

Resolved, That the Official Bond of James H. Love, as City Collector of Jersey City, be and the same is hereby fixed at $150,000.

The yeas and nays having been called on the above resolution it was adopted unanimously.

On motion the Board adjourned.

GEORGE F. McANENY,
Clerk.

Regular meeting of the Board of Finance and Taxation held in the City Hall, Thursday, February 9, 1888, at 7:30 o'clock p. m.

Present—President Edelstein, Messrs. Datz, Jordan and Warren..

Absent—Mr Hardenbergh.

In the absence of the clerk John T. M. Kaylar was elected to act as clerk pro tempore.

On motion the reading of the minutes of the last regular meeting was dispensed with, and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of Chas. A. Dewitt, for return of money paid twice in error on taxes of 1887.

Received and referred to the Committee on Salaries, Taxes and Assessments.

Petition of Prentice Webster in relation to an extension of time for proposals for furnishing Jersey City with pure and wholesome water.

Referred to the Board of Public Works.

OFFICIAL COMMUNICATIONS.

The City Comptroller reported the receipts of the city treasury, from February 3 to February 9, 1888, both days included, to be $21,932.99.

Received and ordered filed.

The Corporation Counsel reported on petion of Edwin F. Phelan, recommending that the prayer of the petitioner be granted.

The communication was received, ordered filed and the subject matter referred to the Committeee on Salaries, Taxes and Assessments.

Resolution from the Commissioner of Adjustment requesting an appropriation of $7,500.00 for expenses.

The resolution was received and referred to the Committee on Finance and Claims.

The following resolutions were received from the Board of Public Works and referred to the Committee on Finance and Claims:

1. Requesting transfer of $1,500 from the account of cleaning streets, fiscal year 1887-8, to pay salary of Street Commissioner.

2. Requesting transfer of $1,200 from account of cleaning sewers, fiscal year 1887-8, to pay salary of Sewer Inspector.

3. Requesting an extra appropriation of $1,100 which amount together with the amount already appropriated will be necestary to complete the construction of a sewer in Montgomery street, from Van Vorst to Henderson streets.

4. Requesting the Board of Finance and Taxation to fix the amount of bonds to be given by the Chief Engineer.

The following concurrent resolutions were received from the Board of Public Works, and referred to the Committee on Concurrent Resolutions:

1. Pay-roll, Committee on Extensions and Distributions, foremen, etc., January 1888, $598.

2. Pay-roll, Committee on Extensions and Distributions, laying water pipes, January, 1888, $1,324.

3. Pay-roll, Committee on Extensions and Distributions, repairing water pipes,January, 1888, $1,569.

4. Committee on Pumping and Reservoirs, engineer, etc., at Belleville and High Service, January, 1888, $3,190.16

5. Pay-roll Committee on Water Rates and Assessments, stableman, January, 1888, $60.

6. Pay-roll, Committee on Streets and Sewers, foreman, January, 1888, $77.50.

7. Purchase of property on Halladay street for a new school-house, the sum of $4,800.

8. Two resolutions authorizing the purchase of supplies.

9. Construction of a sewer in Laidlaw avenue, from 100 feet east of Summit avenue, to Central avenue.

10. Improvement of Hutton street from Central avenue to a point 150 feet west of Summit avenue.

11. Ordering paid certain miscellaneous claims.

On motion the Board took a recess for ten minutes.

The Board reassembled, the following members present:

President Edelstein, Messrs. Datz, Jordan and Warren.

Absent—Mr. Hardenbergh.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance and Claims reported on resolution from the Board of Public Works requesting an appropriation of $1,100 for the completion of a sewer in Montgomery street, recommending the adoption of the following resolution:

Resolved, That the sum of $1,100 be and is hereby appropriated (in addition to the amount already appropriated by this board) for the purpose of completing the construction of a sewer in Montgomery street, between Henderson and Van Vorst streets, said amount to be taken from the Contingent Fund of this Board, fiscal year 1887-8.

The ayes and nays having been called on the above resolution, the report of the Committee was received and the resolution and recommendation adopted by the following vote:

Ayes—President Edelstein, Messrs. Datz, Jordan and Warren.

Absent—Mr. Hardenbergh.

The Committee on Concurrent Resolutions reported, recommending that the following resolutions be concurred in:

1. Pay-roll, Water Rates and Assessments, Water Registrar, etc., January, 1888, $1,751.67.

2. Ordering paid certain miscellaneous claims.

The ayes and nays having been called on each of the above resolutions the reports of the Committee were received, and the resolutions and recommendations adopted by the following vote:

Ayes—President Edelstein, Messrs. Datz, Jordan and Warren.

Absent—Mr. Hardenbergh.

UNFINISHED BUSINESS.

By Mr. Warren and carried:

Moved, That the veto of His Honor, the Mayor, on the resolution from the Board of Public Works, ordering the purchase of certain supplies, be taken from the table, and the Clerk directed to read the same.

The Clerk having read the veto, Mr. Warren moved that the resolution do now pass notwithstanding the objection of His Honor, the Mayor.

The ayes and nays having been called on the above motion, it was lost by the following vote:

Ayes—none.

Nays—President Edelstein, Messrs. Datz, Jordan and Warren.

Absent—Mr. Hardenbergh.

By Mr. Warren and carried:

Moved, That the vote by which the veto of His Honor the Mayor on resolutions from the Board of Public Works, ordering the pur-

chase of certain supplies, was sustained, be reconsidered.

Mr. Warren moved that the resolution do now pass, notwithstanding the objections of His Honor the Mayor.

The ayes and nays having been called on the above motion, it was lost by the following vote:

Ayes—None.

Nays—President Edelstein, Messrs. Datz, Jordan and Warren.

Absent—Mr. Hardenbergh.

MISCELLANEOUS BUSINESS.

On motion the Board adjourned.

JOHN T. M. KAYLAR,
Clerk pro tempore.

Regular meeting of the Board of Finance and Taxation held in the City Hall, Thursday, February 16, 1888, at 7:30 o'clock p. m.

Present—President Edelstein, Messrs. Hardenbergh and Jordan.

Absent—Messrs. Datz and Warren.

In the absence of the Clerk, John T. M. Kaylar was elected to act as Clerk pro tempore

The reading of the minutes of the last regular meeting was dispensed with, and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petitition of D. M. Demarest for the return of money paid in error on taxes of 1887.

Petition of Charles Pfenneng to have taxes reduced for the year 1886.

Both the above petitions were received and referred to the Committee on Salaries, Taxes and Assessments.

OFFICIAL COMMUNICATIONS.

Requisition from the City Marshal for coal.

Received and referred to the Committee on Printing, Stationery and Supplies with power.

The City Comptroller reported the following total receipts of the City Treasury from February 10th to 16th, 1888, both days included to be $45,483.54.

Received and ordered filed.

The following resolution was received from the Board of Public Works and referred to the Committee on Finance and Claims:

1. Requesting payment of $500 to Berwick J. Waters on account of reconstruction of a sewer in Montgomery street, from Van Vorst to Henderson street.

The following resolutions were received from the Board of Public Works and referred to the Committee on Concurrent Resolutions:

1. Pay-roll, Water Rates and Assessments, John Sherry, May, 1887, $60.

2. Pay-roll, Streets and Sewers, reconstructing streets, December, 1887, $387.

3. Pay-roll, Streets and Sewers, unimproved streets, January, 1888, $180.

4. Pay-roll, Streets and Sewers, reconstructing streets, January, 1888, $210.

5. Pay-roll, Streets and Sewers, cleaning sewers, etc., January, 1888, $248.20.

6. Awarding contract to H. B. Worthington for a new pump at High Service.

7. Appointment of Cornelius Healy as Water Registrar at an annual salary of $2,000.

8. Ordering paid salary of John Daumont for December and January.

9. Ordering paid certain claims.

On motion, the Board took a recess for ten minutes.

The Board re-assembled, the following members present:

Present—President Edelstein, Messrs. Hardenbergh and Jordan.

Absent—Messrs. Datz and Warren.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance and Claims reported on resolution from the Board of Public Works requesting that $500 be paid to Berwick J. Waters on account of contract for reconstruction of a sewer in Montgomery street, recommending the adoption of the following resolution.

Resolved, That a warrant for $500 be ordered drawn upon the City Treasurer in favor of Berwick J. Waters on account of contract for reconstruction of sewer in Montgomery street, from a point 20 feet west of Van Vorst street, to and connecting with sewer in Henderson street, said warrant to be charged to the Contingent Fund of this Board, fiscal year 1887-88.

The ayes and nays having been called on the above resolution, the report of the Committee was received and the resolution and recommendation adopted by the following vote:

Ayes—President Edelstein, Messrs. Hardenbergh and Jordan.

Absent—Messrs. Datz and Warren.

The Committee on Concurrent Resolutions reported, recommending that the following resolution be concurred in:

1. Ordering paid claim of Francis C. Meehan of $64.75.

The ayes and nays having been called on the above resolution, the report of the Committee was received and the resolution adopted by the following vote:

Ayes—President Edelstein, Messrs. Hardenbergh and Jordan.

Absent—Messrs. Datz and Warren.

The Committee on Printing, Stationery and Supplies reported recommending the payment of the following claims:

$243 50 and $377.65 be paid to the Jordan Stationery Co. for Stationery.

The ayes and nays having been called on the above resolutions, the report of the committee was received and the resolution adopted by the following vote:

Ayes—President Edelstein, Messrs. Hardenbergh and Jordan.

Absent—Messrs. Datz and Warren.

MISCELLANEOUS BUSINESS.

By Mr. Hardenbergh:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of Hugh Dugan, County Collector, for the sum of $10,000 on account of taxes of 1887.

By Mr. Jordan:

Resolved, That the resolution adopted by this Board February 9th, 1888, concurring in the pay-roll of the Committee on Water Rates and Assessments, "Water Registrar and others," for the month of January, 1888, amounting to $1,751.67 be and the same is hereby reconsidered.

The ayes and nays having been called on each of the above resolutions they were adopted by the following vote.

Ayes—President Edelstein, Messrs. Hardenbergh and Jordan.

Absent—Messrs. Datz and Warren.

On motion the Board adjourned.

JOHN T. M. KAYLAR,
Clerk pro tem.

Special meeting of the Board of Finance and Taxation held in the City Hall, Monday, February 20, 1888, at 9 o'clock a. m.

Present—President Edelstein, Messrs. Hardenbergh and Jordan.

Absent—Messrs. Datz and Warren.

The Clerk read the call, which was signed by the President.

Mr. Hardenbergh offered the following resolution:

Resolved, That a warrant be ordered drawn upon the City Treasurer, in favor of the Commissioners of Adjustment for the sum of $7,500, to meet the current expenses of said Board, said amount to be taken from the monies received under the adjustments made by said Commissioners.

The ayes and nays having been called on the above resolution, it was adopted by the following vote:

Ayes—President Edelstein, Messrs. Hardenbergh and Jordan.

Absent—Messrs. Datz and Warren.

On motion the Board adjourned.

GEORGE F. McANENY,
Clerk.

Regular meeting of the Board of Finance and Taxation held in the City Hall, Thursday, February 23, 1888, at 7:30 o'clock p. m.

Present—All the members.

On motion the reading of the minutes of the last regular meeting was dispensed with, and they were approved as written.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of the estate of R. McGimpsey, for return of money paid twice in error on taxes.

Petition of Louis Eigenrauch for return of money paid in error on water rents.

Petition of A. Collard for return of money paid twice in error on water rents.

Petition of Patrick Meehan, for return of money paid in error on water rents.

Petition of Robert Irving, for return of money paid in error on water taxes.

All the above petitions were received and referred to the Committee on Salaries, Taxes and Assessments.

PRESENTATION OF CLAIMS.

Claim of the United Gas and Improvement Company, for $30.45 for gas consumed in the City Hall during January, 1888.

Claim of Warren & Mahoney, of $33.86 for carpenter work in the Treasurer's and Comptroller's Office.

Both the above claims were received and referred to the Committee on Printing, Stationery and Supplies.

OFFICIAL COMMUNICATIONS.

Official Bond of James H. Love, as City Collector, in the sum of $150,000, with Andrew McKnight, William W. Farrier, T. C. Brown, and Horace H. Farrier as Sureties.

Received and referred to the Committee on Finance and Claims.

The City Comptroller reported the following total receipts of the City Treasury, from February 17 to 23, both days included to be $19,568.92.

Received and ordered filed.

The following resolutions were received from the Board of Public Works and referred to the Committee on Finance and Claims.

1. Requesting payment of $49.81 to Fox & Drummond, on account of contract No. 443.

2. Requesting payment of $647.50 to Berwick J. Waters, on account of contract, for reconstruction of a brick sewer in Montgomery street from a point about 20 feet west of Van Vorst street, to and connecting with sewer in Henderson street.

3. Requesting an additional appropriation of $1,000 to pay for the reconstruction of the sewer in Halladay street, between Johnston avenue and Maple street.

The following resolutions were received from the Board of Public Works and referred to the Committee on Concurrent Resolutions:

1. Pay-roll, Streets and Sewers, cleaning sewers, January, 1888, $429.

2. Pay roll, Streets and Sewers, reconstructing streets, January, 1888, $263.50.

3. Awarding contract for cleaning the sewers and receiving-basins to Dennis Byrnes.

4. Awarding contract for sweeping and cleaning the streets and removing the ashes and garbage to Jos. H. Maillie.

5. Ordering paid salary of Wm. Burns for services rendered as foreman month of December, 1887, $75.

6. Two resolutions authorizing the purchase of supplies.

7. Ordering paid certain miscellaneous claims.

On motion the Board took a recess for ten minutes.

The Board reassembled all the members present.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance and Claims reported on resolutions from the Board of Public Works requesting transfers, recommending the adoption of the following resolutions:

Resolved, That the City Comptroller be directed to transfer the sum of $1,200 from the account of Cleaning Sewers to a special account to pay the salary of the Sewer Inspector, Board of Public Works, fiscal year 1887-88.

Resolved, That the City Comptroller be directed to transfer the sum of $1,500 from the account of Cleaning Streets to a special account, to pay the salary of Street Commissioner, Board of Public Works, fiscal year of 1887-88.

The same committee reported on resolution from the Board of Police Commissioners requesting transfer, recommending the adoption of the following resolution:

Resolved, That the City Comptroller be directed to transfer $200 for each of the months of March and April to the month of February, account of Hospital and Dispensaries, Board of Police Commissioner, fiscal year 1887–8.

The same committee recommended that the amount of bond of the Chief Engineer be placed at $50,000.

The same committee reported verbally on the official bond of James H. Love, recommending that the bond be received, spread at large on the bond book, and filed.

The ayes and nays having been called on each of the above resolutions, the reports of the committee were received, and the recommendations and resolutions adopted unanimously.

The Committee on Concurrent Resolutions reported, recommending that the following resolutions be concurred in:

1. Pay-roll, Streets and Sewers, cleaning sewers, January, 1888, $248.20.

2. Pay-roll, Pumping and Reservoirs, engineer, etc., at Belleville and High Service, January, 1888. $3,190.16.

3. Construction of a sewer in Laidlaw avenue, from 100 feet east of Summit to Central avenue.

4, Improvement of Hutton street, from Central avenue to a point about 150 feet west of Summit avenue.

5. Authorizing the purchase by the city of lots 46 to 51 inclusive, block 496, on Halladay street, as the site for the erection of a new school house in the Sixth district.

6. Seven resolutions authorizing the purchase of supplies.

7. Ordering paid certain claims.

The yeas and nays having been called on each of the above resolutions, the reports of the Committee were received, and the recommendations and resolutions adopted unanimously.

The Committee on Salaries, Taxes and Assessments reported recommending the adoption of the following resolutions:

On petition of P. H. Laverty:

Resolved, That the Water Registrar be and he is hereby directed to cancel of record the water taxes levied against lot 20, block 214, street No. 472 Grove street, for the years 1885 and 1886, the same having been erroneously assessed.

On petition of Charles Pfenning:

Resolved, That the City Collector be directed to reduce the valuation of lot 4A, block 284 Monticello avenue, for taxes of 1886 from $2,700 to $700, the assessment having been made for a house, whereas the same should have been made for a vacant lot.

On petition of Patrick Meehan:

Resolved, That a warrant for $40 be drawn upon the City Treasurer in favor of Patrick Meehan, being amount overpaid on water rents for the year 1887 on lots 5, 6, 6, 7, 8, 8, block 287.

On petition of C. A. DeWitt:

Resolved, That a warrant for $172.80 be drawn upon the City Treasurer in favor of C. A. DeWitt, being amount overpaid on lots 5 and 6, block 461, Sixth District, taxes of 1887.

On petition of D. M. Demarest:

Resolved, That a warrant for $59.84 be drawn upon the City Treasurer in favor of D. M. Demarest, being amount paid twice for taxes of 1887 on lot 175A, block 737, No. 58 Webster avenue.

On petition of J. C. and B. R. R.

Resolved, That the City Collector be and he is hereby directed to cancel of record upon the books in his office the assessments levied against the Jersey City and Bergen Railroad Company, for personal property for the years, 1884, 1885, 1886 and 1887.

The same committee reported the salary list for salaries for the month of February, 1888, recommending that warrants be ordered drawn in accordance with the resolutions.

The same committee reported salary list of the extra clerks for the month of February, 1888, recommending the adoption of the following resolution:

Resolved, That warrants be ordered drawn upon the City Treasury, in payment of salaries of extra clerks, for the month of February, 1888, when due, namely:

Stephen Egan, $70.

John McCutcheon, $70.

The same committee reported recomending that a warrant be ordered drawn upon the City Treasurer, in favor of C. S. Westervelt, for the sum of $30, service during the month of February, 1888, itemizing reports of the Commissioners of Adjustment.

The ayes and nayes having been called on each of the above resolutions, the reports of the Committee were received, and the recommendations and resolutions adopted unanimously.

The Committee on Printing, Stationery and Supplies reported recommending the payment of the following claims:

$3.90, $24 60, $28.35 and $19.20 to the United Gas and Improvement Co.

$44.75 and $42 to the N. Y. and N. J. Telephone Co.

$117.25, $99 and $24.60 to the Jordan Stationery Co.

$12 to Jos. Mackey.

$14.85 to J. C. Printing Co.

$15.60 to J. C. Herald.

$16 to Sunday Morning News.

$3.85 to W. W. Farrier.

$36 to W. H. Boyd.

$48.69 to C. A. Scott.

$6 to Cockburn Barrow and Machine Co.

The ayes and nays having been called on each of the above resolutions, the reports of the committee were received, and the recommendations and resolutions were adopted unanimously.

MISCELLANEOUS BUSINESS.

By Mr. Hardenbergh:

Resolved, That warrants be ordered drawn upon the City Treasurer in favor of that officer, as follows; to be deposited in the Hudson County National Bank, to the credit of March, 1888, interest.

On General Account.....$5,600 00

On General Account, to pay interest on Assessment Bonds..... 1,592 50

On Water Account.....19,145 00

By Mr. Hardenbergh:

Resolved, That a warrant be ordered drawn on the City Treasurer in favor of that officer for the sum of $15,000, to transfer that amount from Assessment Account to General Account to return part of a loan.

By Mr. Hardenbergh:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of Hugh Dugan, County Collector, for the sum of $10,000 on account of County Tax of 1887.

By Mr. Hardenbergh:

Resolved, That all official bonds held by the city for the faithful performance of duties, by officials, where such bonds are given in the sum of $50,000 and upwards, be recorded in the office of the County Clerk after the same has been approved by the Board.

By President Edelstein:

Resolved, That the Corporation Counsel and Attorney be requested to notify the several Boards of the City Government of the results of all suits which may be decided, and in which the Mayor and Aldermen may be party, as soon as such settlement is affected.

By Mr. Datz:

Resolved, That the City Clerk be and he is hereby directed to cancel of record upon the books in his office the sales made by the former City of Bergen, for taxes of 1866, 1867 and 1869, of property described as eight lots, Bergen Point Plank Road, from Nos. 42 to 45, 50 to 53, assessed to Jas. F. Fielder.

The ayes and nays having been called on each of the above resolutions, they were adopted unanimously.

On motion the Board adjourned.

GEO. F. McANENY,
Clerk.

Regular meeting of the Board of Finance and Taxation held in the City Hall, Thursday, March 1,, 1888, at 7:30 o'clock p. m.

Present—All the members.

On motion the reading of the minutes of the last regular meeting was dispensed with, and they were approved as written.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of B. P. Leonard for return of money paid in error on water rents.

Petition of John Holmes for return of money paid in error on water rents.

Petition of E. F. Jennings for cancellation of personal taxes.

Petition of L. Guilland for cancellation of an assessment.

All the above petitions were received and referred to the Committee on Salaries, Taxes and Assessments.

Bond of indemnity given by D. M. Demarest in the sum of $50.

Received and referred to the Committee on Finance and Claims.

PRESENTATION OF CLAIMS.

Claim of William Gorrill of $15.25 for ice from January 15 to February 15, 1888.

Claim of The Argus Printing Company of $39 50 for printing.

Both the above claims were received and referred to the Committee on Printing, Stationery and Supplies.

OFFICIAL COMMUNICATIONS.

The City Comptroller reported the following total receipts of the City Treasury, from February 24 to March 1, both days included to be $36,368.29.

Received and ordered filed.

Communication from James N. Davis, President of the Board of Police Commissioners, in reference to the repairing of dock on Hackensack River.

Received and referred to the Committee on Finance and Claims.

Communication from the City Collector showing the amounts adjusted in reports No. 1 to 7 inclusive by the Comission ers of Adjustment and the amount that has been received and paid to the City Collector.

Nos.	Total amount of report	Amount rec'd. and paid to Col.	Amount still unpaid
1....	7,014.19	7,014.19	
2....	8,208.78	7,657.17	551.61
3....	31,818 61	21,917.37	9,901.24
4....	18.538.10	14.215 41	4.322.69
5....	8,537.71	16,936.95	11,580.76
6....	56.614.36	10,655.49	45,958.87
7....	37.930.67	12,499.82	25,430.85
	$188,662.42	$90,916.40	$97,746.02

Received and ordered filed.

Communication from his Honor, the Mayor, enclosing a copy of a bill presented to the Legislature to give the Board of Public Works full control of all monies collected for water rents, and advising that the Board take such action as they may deem proper for the protection of the city.

Received and referred to the Committee of the Whole.

Communication from his Honor, the Mayor:

JERSEY CITY, March 1, 1888.

To the Board of Finance and Taxation:

GENTLEMEN — The resolution authorizing the purchase of supplies by the Board of Public Works are herewith returned without approval. On January 31st last, I had the honor to state in a veto message to your Board in regard to these purchases that the prices ought to be stated that the Board proposes to pay for each of these articles.

For the Board to pass a resolution authorizing the purchase of "3 thermometers" is very indefinite. They may cost 50 cents or $5. Again on one page it calls for "one 15 lb. sledge" and further down on the same page "three 15 lb. sledge hammers." Are they not the same thing? Do they want four? I do not believe it.

Scattered about in the different requisitions are nine dozen different hammer handles.

They will not be wanted in 20 years. It happened in this way. There are resolutions adopted back in November, December and January, and again in February, for different articles.

The resolutions adopted some time back, not being concurred in, the Board made up a new requisition, containing many of the same articles asked for in the previous ones, but your Board had entirely overlooked that fact and has generously given them all.

December 19 they want three dozen shovels but not getting them they think better of it, and on the date of February 8, they ask for a half dozen shovels but you now give them all.

January 4 they ask for nine pairs of rubber boots, but not getting concurrence, they asked for five pairs, under date of February 8, your Board generously gives them the whole fourteen pairs. The requisitions are absolutely so absurd as to be comical.

Hydrants, hay, hinges and scoops, are mingled in systematic confusion, and especially the scoops. There appears to be a great deal of scoops in them. There has been locks enough in their requisition, to lock up every door and drawer in possession of the Board.

January 19 they asked for ten sacks of salt. I suppose the salt was intended for the boys who "blow off hydrants" in freezing weather. They do not need it now, but you concur all the same as if they did. I am very glad they did not get it, because it ruins the hydrants. If these miscellaneous and mischievous requisitions are to stand as they are, your Board will have to take the responsibility; I decline to be a party to it.

Very respectfully,

Your obedient servant,

ORESTES CLEVELAND.

The communication was received and laid on the table.

Resolution from the Board of Police Commissioners inclosing pay-roll of extra men, appointed under an Act of the Legislature.

The resolution was ordered returned to the Board of Police Commissioners.

The following resolutions were received from the Board of Public Works, and referred to the Committee on Finance and Claims.

1. Requesting this Board to fix the amount of bonds to be given by the Water Registrar.

2 Ordering paid the claims of Commissioners of Assessments, for reports and maps on Washington street tunnel.

3. Ordering paid the sum of $749.30 for work done and materials furnished on account of contract No. 490, for the reconstruction of a brick sewer in Montgomery street, from a point 20 feet west of Van Vorst street to and connecting with a sewer in Henderson street.

The following resolutions were received from the Board of Public Works, and referred to the Committee on Concurrent Resolutions:

1. Pay-roll, Extension and Distributions,

foremen, stablemen, etc., February, 1888, $598 33.

2. Pay-roll, Water Rates and Assessments, Water Registrar, etc., February, 1888, $1,846.06.

3. Advertising for proposals for dredging Morgan street dock, at a cost not to exceed $3,000

4. Advertising for proposals for furnishing a system for purifying the water supply.

5. Ordering the purchase of certain supplies.

6. Ordering paid certain claims.

On motion the Board took a recess for ten minutes.

The Board reassembled all the members present.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance and Claims reported recommending the adoption of the following resolution:

Resolved, That a warrant for $749.30 be ordered drawn in favor of Berwick J. Waters on account of reconstruction of brick sewer in Montgomery street, from a point 20 feet west of Van Vorst street to and connecting with the sewer on Henderson street, to be charged to the Contingent Fund of this Board, fiscal year 1887-8.

The same committee reported as follows:

Resolved, That a warrant for $647.50 be ordered drawn upon City Treasurer, in favor of Berwick J. Waters, on account of contract No. 490, for the reconstruction of a brick sewer in Montgomery street, from a point 20 feet west of Van Vorst street, to and connecting with the sewer on Henderson street, the same to be charged to the Contingent Fund of this Board, fiscal year 1887-8.

On resolution from the Board of Public Works:

Resolved, That in addition to the sum heretofore appropriated by this Board for the reconstruction of a sewer in Halladay street, from Johnston avenue to Maple street, a further sum of $1,000 be and is hereby appropriated for the same purpose, the same to be charged to the Contingent Fund of this Board, fiscal year 1887-8.

On claim of W. W. Farrier:

Resolved, That a warrant be ordered drawn upon the City Treasurer, in favor of W. W. Farrier, for the sum of $177.32, for placing heaters in Engine House No. 3, same to be charged to the Contingent Fund of this Board, fiscal year 1887-8.

The same committee reported verbally on the bond of indemnity of D. M. Demarest, in the sum of $50, with Henry J. Hopper, as surety, recommending that the same be received, spread at large on the bond book and ordered filed.

The ayes and nays having been called on each of the above resolutions the reports of the Committee were received, and the recommendations and resolutions adopted unanimously.

The Committee on Concurrent Resolutions reported, recommending that the following resolutions be concurred in:

1. Pay-roll, Water Rates and Assessments, Water Registrar, etc., January, 1888, $1 835

2. Pay-roll, Water Rates and Assessments, Water Registrar, February, 1888, $1,845.06.

3. Pay-roll, Water Rates and Assessments, John Sherry, stableman, January, 1888, $60.

4 Pay-roll, Water Rates and Assessments, John Sherry, stableman, May, 1887, $60.

5. Pay roll, Water Rates and Assessments, shutting off water, December, 1887, $324.

6. Pay-roll, Water Rates and Assessments, blowing off hydrants, December, 1887, $482.

7. Pay-roll, Streets and Sewers, cleaning sewers, January, 1888, $429.

8. Pay roll, Streets and Sewers, reconstructing streets, January, 1888, $263.50.

9. Pay-roll, Streets and Sewers, men on paved streets, December, 1887, $1,060.83.

10. Pay-roll, Streets and Sewers, cleaning sewers, January, 1887, $539.

11. Pay-roll, Streets and Sewers, forman at stable, January, 1888, $77.50.

12. Pay-roll, Extension and Distribution, laying water-pipe, June, 1887, $1,033.50.

13. Pay-roll Extension and Distribution, repairs to water-pipe, June, 1887, $862.50.

14 Pay-roll Extension and Distribution, laying water-pipe, July, 1887, $632.

15. Pay-roll Extension and Distribution, repairs to water-pipe, September, 1887, $2,406.50.

16. Pay-roll Extension and Distribution, laying water-pipe, November, 1887, $558.

17. Pay-roll Extension and Distribution, repairing water-pipe, November, 1887, $1,521.

18. Pay-roll Extension and Distribution, repairing water-pipe, December, 1887, $1,244.76.

19. Pay-roll Extension and Distribution, laying water-pipe, December, 1887, $1,153.

20 Pay-roll Extension and Distribution, repairing water-pipe, January, 1888, $1,569.

21. Pay-roll Extension and Distribution, laying water-pipe, January, 1888, $1,324.

22. Ordering paid claim of Wm. Burns, for services rendered as foreman in December, 1887, $75.

23. Appointment of Cornelius Haley, Jr., as Water Registrar, beginning April 1st, 1888, at a salary of $2,000 per annum.

24. Ordering the purchase of certain supplies.

25. Ordering paid certain miscellaneous claims.

26. Non-concurring in the resolution awarding contract to Thomas Cogan for the improvement of Summit avenue, from Academy street to Sip avenue.

27. Non-concurring in awarding the contract for cleaning streets, to Joseph H. Maillie.

28. Non-concurring in resolution awarding contract to Dennis Byrnes for cleaning the sewers and receiving basins.

29. Non-concurring in the following claims of Geo. F. Swift.

$450 for filling over sewer pipe in Third street.

$375 00 for filling over sewer pipes in Eighth street.

$258 00 for filling over water pipes in Bright street near Monmouth street.

$466.65 for filling over box sewer in Fourth street corner of Colgate street.

The ayes and nays having been called on each of the above resolutions, the reports of the Committee were received, and the recommendations and resolutions adopted unanimously.

The Committee on Salaries, Taxes and Assessments reported, recommending the adoption of the following resolution:

On petition of Gilbert Collins:

Resolved, That a warrant for $58.60 be ordered drawn upon the City Treasurer, in favor of Gilbert Collins, attorney, and being amount paid in error on personal tax on No. 208 Eighth street, for the years 1884, 1885, 1886, and 1887, assessed to Michael Rogers.

On petition of John Holmes:

Resolved, That a warrant for $10.50 be ordered drawn upon the City Treasurer in favor of John Holmes, being amount overpaid for water rents for the year 1887, on block 348, street No 325 First street.

On petition of B. P. Leonard:

Resolved, That a warrant for $4.50 be ordered drawn upon the City Treasurer in favor of B. P. Leonard, being amount overpaid on water rents for the year 1887, on lot 14, block 121, No. 3 Stuyvesant avenue.

On petition of L. Eigenrauch:

Resolved, That a warrant for $17.87 be ordered drawn upon the City Treasurer in favor of L. Eigenrauch being amount overpaid for water rents of 1886 and 1887, block 763, lot 121, No. 25 and 26 Hancock avenue.

The ayes and nays having been called on each of the above resolutions, the reports of the committee were received, and the recommendations and resolutions adopted unanimously.

MISCELLANEOUS BUSINESS.

By Mr. Hardenbergh:

Resolved, That a bond for the sum of twenty-six thousand dollars ($26,000) be executed by the Mayor and City Clerk under the corporate seal of the city in favor of the Commissioners of the Sinking Fund, payable on demand, to be placed in said fund, to the credit of the fund of 1873, for monies borrowed from said fund under authority of resolutions of July 30, 1884, and for which no bond has heretofore been issued.

By Mr Hardenbergh.

Resolved, That the suit of Dugan against the City of Jersey City, lately decided by the Supreme Court against the city, be referred to the Law Officers of the city to take steps to remove said suit to the Court of Errors and Appeals, if in their judgment they think the same should be removed to said court.

By Mr. Hardenbergh:

Resolved, That the Committee on Concurrent Resolutions of this Board be requested to obtain the written opinions of Robt. C. Bacot, Lebbius B. Ward and W Woodhull Condict as to the character of the engine to be purchased by the city for use at High Service Pumping Station, and to report at the next meeting of this Board.

By President Edelstein:

Resolved, That the printing of the City Charter and Amendments as compiled and revised by Thos. F. Noonan, Jr., be done by The Argus Printing Company.

The ayes and nays having been called on each of the above resolutions they were adopted unanimously.

By Mr. Warren and carried:

Moved, That this Board do now proceed to the election of assessors for the ensuing year.

By Mr. Warren:

Moved, That the Assessors be elected by a viva voce vote.

Mr. Datz moved, as an amendment that the Assessors be elected by ballot.

The ayes and nays having been called on the amendment it was lost by the following vote:

Ayes—Messrs. Datz and Jordan.

Nays—President Edelstein, Messrs. Hardenbergh and Warren.

The ayes and nayes having been called on the original resolution it was adopted by the following vote:

Ayes—President Edelstein, Messrs. Hardenbergh and Warren.

Nays—Messrs. Datz and Jordan.

Mr. Hardenbergh nominated Patrick H. O'Neill as Assessor of the First District.

The roll having been called, Patrick H. O'Neill received the unanimous vote of the Board, and the President declared him elected Assessor of the First district for the ensuing year.

Mr. Warren nominated Michael J. O'Rourke as Assessor of the Second district.

The roll having been called, Michael J. O'Rourke received the unanimous vote of the Board, and the President declared him elected Assessor of the Second district for the ensuing year.

Mr. Warren nominated Michael Reardon as Assessor of the Third district.

Mr. Datz nominated John C. Robbins as Assessor of the Third district.

The roll having been called, Mr. Reardon received the votes of President Edelstein and Mr. Warren.

John C Robbins received the votes of Messrs. Datz, Hardenbergh and Jordan.

John C. Robbins having received a majority of the votes cast, the President declared him elected Assessor of the Third District for the ensuing year.

Mr. Jordan nominated John Prigge, Jr., as Assessor of the Fourth District.

The roll having been called, John Prigge, Jr., received the unanimous vote of the Board, and the President declared him elected Assessor of the Fourth District for the ensuing year.

By Mr. Warren:

Moved, That further balloting for Assessors be deferred.

The ayes and nays having been called on the above motion, it was lost by the following vote:

Ayes—President Edelstein and Mr. Warren.

Nays—Messrs. Datz, Hardenbergh and Jordan.

Mr. Jordan nominated C. W. Laws as Assessor of the Fifth District.

President Edelstein nominated Frank Smith as Assessor of the Fifth District.

The roll having been called, C. W. Laws received the votes of Messrs. Datz, Hardenbergh and Jordan

Frank Smith received the votes of President Edelstein and Mr. Warren.

C. W. Laws having received a majority of the votes cast, the President declared him elected Assessor of the Fifth District for the ensuing year.

Mr. Datz nominated Michael Shultz, Jr., as Assessor of the Sixth District.

President Edelstein nomimated James C. Clarke, as Assessor of the Sixth District.

The roll having been called, Michael Shultz, Jr., received the votes of Messrs. Datz, Hardenbergh and Jordan.

James C. Clarke received the votes of President Edelstein and Mr. Warren.

Michael Shultz, Jr., having received a majority of the votes cast, the President declared him elected Assessor of the Sixth District for the ensuing year.

On motion the Board adjourned.

GEORGE F. McANENY,
Clerk.

Regular meeting of the Board of Finance and Taxation held in the City Hall, Thursday, March 8, 1888, at 7:30 o'clock p. m.

Present—Messrs. Datz, Hardenbergh, Jordan and Warren.

Absent—President Edelstein.

In the absence of the President Mr. Datz was elected to act as President pro tempore.

On motion the reading of the minutes of the last regular meeting was dispensed with and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of Henry Traphagen to have taxes reduced.

Petition of P. H. Laverty to have taxes cancelled.

Petition of P. H. Laverty to have water rents cancelled.

Petition of Benjamin F. Britton to be allowed to pay taxes without interest.

Petition of the Executors of Mary E. Sholland for the return of money paid in error on water rents.

Communication from the City Clerk requesting the cancellation of certain tax sales.

All the above petitions were received and referred to the Committee on Salaries, Taxes and Assessments.

Communication from Michael Kilcauley requesting payment of a judgment recovered against the city.

Received and referred to the Committee on Finance and Claims.

PRESENTATION OF CLAIMS.

Claim of the Jordan Stationery Co. of $192 for stationery.

Claim of the Sunday Morning News of $2.50 for advertising.

Both claims were received and referred to the Committee on Printing, Stationery and Supplies.

OFFICIAL COMMUNICATIONS.

Itemized requisition from the City Collector for repairs and stationery.

Received and referred to the Committee on Printing, Stationery and Supplies with power.

The City Comptroller reported the following total receipts of the City Treasury, March 2nd to 8th, 1888, both days included to be $50,814.13.

Received and ordered filed.

Communication from the City Collector stating that he had received from Dennis McLaughlin, Clerk of Hudson County, reports Nos. 8 and 9 made by the Commissioners of Adjustment.

No. 8 amounting to $75.713 57.

No. 9 amounting to $17,561 43.

The communication was received and ordered filed.

Communication from his honor the Mayor.

JERSEY CITY, March 7, 1888.

To the Hon. the Board of Finance and Taxation.

GENTLEMEN—Five resolutions authorizing the purchase of supplies are herewith returned without approval. It seems to me hardly necessary to enter upon the arguments that have been gone over so many times to show why these requisitions should give the prices it is proposed to pay for the articles, but I respectfully call your attention to the fact that instead of two tons of pig lead that your Board refused to give them a few days ago the Board of Public Works now ask for the right to purchase, without limit, four tons. Jersey City cannot stand this constant peculation, and if it continues your Board must take the responsibility, a responsibility that I am not willing to share.

Very respectfully, your obedient servant,

ORESTES CLEVELAND.

The communication was received and laid on the table.

Communication from his Honor the Mayor.

JERSEY CITY, March 8, 1888.

To the Hon. the Board of Finance and Taxation:

GENTLEMEN—A resolution adopted by your Board at the meeting of March 1, 1888, authorizing the issuing of a bond payable on demand for $26,000 in favor of the Sinking Fund Commissioners for monies borrowed under a resolution of July, 1884, is herewith returned without approval. When the money may have been borrowed from the Sinking Funk I do not know, the resolution does not state. It only states that it was borrowed under authority of a resolution passed by the Board in 1884. If any money has been borrowed from the Sinking Fund by a former Board of Finance and Taxation without the issue of a bond to replace it, the Commissioners of the Sinking Fund at that time did not do their duty. How did it happen? How long has it been known? Unless further information can be given I cannot sanction the issue of a bond for $26,000.

Very respectfully,
Your obedient servant,
ORESTES CLEVELAND,
Mayor.

The communication was received and laid on the table.

Resolution from the Board of Education requesting that warrants be ordered drawn to pay salaries of principals and teachers in night schools.

Received and referred to the Committee on Finance and Claims.

The following resolutions were received from the Board of Public Works and referred to the Committee on Concurrent Resolutions.

1. Pay-roll, detective patrol, 1888, January, $125.

2. Pay-roll, detective patrol, February, 1888, $125.

3. Ordering paid claim of Charles McDonnell

On motion the Board took a recess for ten minutes.

The Board reassembled, the following members present:

Messrs. Datz, Hardenbergh, Jordan and Warren.

Absent—President Edelstein.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance and Claims reported on resolution from the Board of Public Works requesting this Board to fix the amount of bonds to be given by the Water Registrar, recommending the adoption of the following resolution:

Resolved. That the amount of bonds to be furnished by Cornelius Healy, Jr., as Water Registrar, be and is hereby fixed at $50,000.

The ayes and nays having been called on the above resolution the report of the committee was received and the resolution adopted by the following vote:

Ayes—Messrs. Datz, Hardenbergh, Jordan and Warren.

Absent—President Edelstein.

The Committee on Concurrent Resolutions reported recommending that the following resolutions be concurred in:

1. Pay-roll, Extensions and Distributions, foreman and stablemen, February 1888, $598.

2. Pay-roll, Extensions and Distributions, foreman, etc., etc., January 1888, $598.

3. Ordering paid certain claims.

The ayes and nays having been called on each of the above resolutions the reports of the committee were received and the resolutions and recommendations adopted by the following vote:

Ayes—Messrs Datz, Hardenbergh, Jordan and Warren.

Absent—President Edelstein.

The Committee on Salaries Taxes and Assessments reported recommending the adoption of the following resolution:

On petition of P. H. Laverty:

Resolved, That the City Collector be and he is hereby directed to cancel of record upon the books in his office the taxes against lot 20, block 214, No. 472, Grove street, for the year 1887-88, it having been assessed in error.

On petition of P. H. Laverty:

Resolved, That the Water Registrar be and he is hereby directed to cancel of record upon the books in his office the water rents for 1887 against lot 20, block 214, No. 472 Grove street, the same having been assessed in error.

On petition of A. Collard:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of A. Collard for the sum of $33.21 being amount paid twice for water rents for the year 1883 on lots 275, 276 and 278, block 736.

On petition of the estate of Robert McGimpsey:

Resolved, That a warrant be drawn upon the City Treasurer in favor of the estate of Robert McGimpsey for the sum of $48.60 being amount paid twice for taxes of 1887 on lot D, block 69.

On petition of L. Guilland:

Resolved, That the City Collector be and he is hereby directed to cancel of record upon the books in his office the assessment levied against lot 93, block 555, for sewer in Atlantic street, Bergen, Jackson to Ocean avenue, approved February 5, 1879, the same having been paid November 1, 1870.

On petition of Benjamin F. Britton.

Resolved, That upon the payment of one hundred dollars ($100) to the City Treasurer the sale made August 25, 1879, for unpaid taxes of 1874, on lots Nos. 44 and 45, block 191, 193 Britton street, be cancelled of record; and be it further

Resolved, That the City Clerk be notified.

On communication from the City Clerk requesting the cancellation of certain tax sales.

Resolved, That the City Clerk is hereby directed to cancel of record sales made to the City Treasurer for taxes of 1868, in former City of Bergen, of lot 72, Gardner avenue, block 140, and in former City of Hudson, of lot 65, Cottage Street, block 141, for water rents of 1869, the assessments and sales being erroneous.

The ayes and nays having been called on each of the above resolutions, the reports of the committee were received, and the resolutions and recommendations adopted by the following vote.

Ayes—Messrs. Datz, Hardenberg, Jordan and Warren.

Absent—President Edelstein.

The Committee on Printing, Stationery and Supplies reported on claim of F. D. Linn & Co., recommending the adoption of the following resolution:

Resolded, That a warrant be ordered drawn upon the City Treasurer in favor of F. D. Linn & Co., for the sum of $225 for one hundred copies of municipal laws relating to Jersey City.

The yeas and nays having been called on the above resolution the report of the Committee was received and the resolution adopted by the following vote:

Ayes—Messrs. Datz, Hardenbergh, Jordan and Warren.

Absent—President Edelstein.

UNFINISHED BUSINESS.

By Mr. Warren and carried:

Moved, That the veto of His Honor, the Mayor, on certain resolutions from the Board of Public Works, authorizing the purchase of certain supplies, be taken from the table and read.

The Clerk having read the veto Mr. Warren moved that the resolutions do now pass, notwithstanding the objections of His Honor, the Mayor.

The ayes and nays having been called on the above motion it was adopted by the following vote:

Ayes—Messrs. Datz, Hardenbergh, Jordan and Warren.

Absent—President Edelstein.

MISCELLANEOUS BUSINESS.

By Mr. Hardenberg:

Resolved, That under the provisions of an act entitled "An act to authorize the construction of school-houses in cities of the first-class in this State," approved February 13, 1883, and the supplements thereto, the sum of $4,800 be borrowed from the Commissioners of the Sinking Fund for the purpose of making payment for school house site heretofore selected on Halladay street, and that a bond be executed by the Mayor and Aldermen under the Corporate Seal of the city in favor of the Commissioners of the Sinking Fund, payable in three years from the date of said Bond with interest at the rate of four per cent. per annum; and further

Resolved, That a warrant for $4,800 be ordered drawn upon the City Treasurer in favor of Jacob Van Horne in payment for said site.

By Mr. Hardenbergh:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of Hugh Dugan, County Collector, for the sum of ten thousand dollars on account of taxes of 1887.

By Mr. Jordan:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of D. M. Demarest, for the sum of $20.47 being amount paid to the City Treasurer for purchase of lots 10 to 13, block 164 west, St. Paul's avenue, for water rents of 1868.

The declaration of sale having been lost and a proper bond of indemnity filed with this Board.

By Mr. Jordan:

Resolved, That the Corporation Counsel be directed to take to the Supreme Court the suit of Fry vs. the Mayor and Aldermen of Jersey City recently decided in the Second District Court in favor of the plaintiff.

By Mr. Warren:

Resolved, That the City Comptroller and City Treasurer be and they are hereby directed to withold their signatures from all warrants for men whose names were upon the pay-rolls concurred in by this Board March 1st, 1887, for the months of January and February, 1888, cleaning steets.

By Mr. Warren:

Resolved, That the offices under the control of this Board be closed at 12 o'clock noon on Saturdays from and after this date until the futher order of this

Board provided that some person connected with the City Collector's office to be designated by the City Collector, shall remain in said office until 3 o'clock p. m. on such days.

The ayes and nays having been called on each of the above resolutions they were adopted by the following vote.

Ayes—Messrs Datz, Hardenbergh, Jordan and Warren.

Absent—President Edelstein.

On motion the Board adjourned.

GEORGE F. MCANENY,
Clerk.

Meeting of the Board of Commissioners of the Sinking Fund, held in the City Hall, Thursday, March 8, 1888, at 9 o'clock p. m.

Present—Messrs. Datz, Hardenbergh, Jordan and Warren.

Absent—President Edelstein.

In the absence of the President Mr. Datz was elected to act as President, pro tempore.

By Mr. Hardenbergh:

Resolved, That the sum of $4,800 be loaned from the Sinking Fund of 1873, to the Mayor and Aldermen of Jersey City, upon a School House Bond issued for the sum of $4,800 payable in three years, in accordance with the resolution of the Board of Finance and Taxation, adopted March 8, 1888, in accordance with the provisions of an act entitled "an act to authorize the construction of school houses in cities of the first class in this State." Approved February 13, 1882, and the supplements thereto.

The ayes and nays having been called on the above resolution, it was adopted by the following vote:

Ayes—Messrs. Datz, Hardenbergh, Jordan and Warren.

Absent—President Edelstein.

On motion the Board adjourned.

GEO. F. McANENY,
Clerk.

Regular meeting of the Board of Finance and Taxation held in the City Hall, Thursday, March 22, 1888, at 7:30 o'clock p. m.

Present—President Edelstein, Messrs. Datz, Jordan and Warren.

Absent—Mr. Hardenbergh.

On motion the reading of the minutes of the last regular meeting was dispensed with and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

The following resolution was offered by Mr. Warren:

Whereas, It is stated in the public press that at a recent hearing before a Legislative Committee a public official of this city made the direct charge that a member of this Board was willing to vote for a certain measure for $5,000; and

Whereas, The charge embodied in such language imputed, is one affecting not only the character and integrity of the individual members of this Board, but will also excite in the minds of the people of this city grave apprehensions and suspicion as to the honesty and incorruptibility of the Board of this city, to which is committed the management and care of its finances; Therefore, be it

Resolved, That the following residents and taxpayers of this city, namely: Allan L. McDermott, Henry Lembeck, E. F. C. Young, James Fleming, George W. Clerihew, and Gilbert Collins, be asked to serve as a special committee with full power and authority to make a thorough investigation as to whether such language was used, or charge made on the occasion aforesaid, and that if it be found by such committee that such language was used, to make all possible inqury as to the truth or falsehood of such statement or charge and report to this Board their finding in the premises,

Resolved, That the Clerk of this Board be directed to notify the gentlemen named of their selection on such committee.

The ayes and nays having been called on the above resolution, it was adopted by the following vote.

Ayes—President Edelstein, Messrs. Datz, Jordan and Warren.

Absent—Mr. Hardenbergh.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of Charles Wrege requesting payment of damages to his property, caused by the overflow of the sewer main.

Received and referred to the Committee on Finance and Claims.

Petition of D. O'Halloran to have taxes adjusted.

Received and referred to the Committee on Salaries, Taxes and Assessments.

PRESENTATION OF CLAIMS.

Claim of the American District Telegraph Co. of $13.81, for messenger services, month of February, 1888.

Claim of the American District Telegraph Co. of $8, for bell for City Treasurer's office.

Claim of the American District Telegraph Co. of $11.53, for messenger service in Mayor's office, February, 1888.

Claim of William Gorrel of $15.25, for ice furnished in City Hall from February 15 to March 15, 1888.

Claim of the United Gas and Improvement Company of $23.40, for gas consumed in City Hall during February, 1888.

All the above claims were received and referred to the Committee on Printing, Stationery and Supplies.

OFFICIAL COMMUNICATIONS.

Itemized requisitions were received from the City Clerk for stationery, and City Marshal for coal, both of which were referred to the Committee on Printing, Stationery and Supplies, with power.

Communication from his Honor the Mayor, in relation to the payment of laborers for cleaning snow from the streets.

Received and referred to the Committee on Finance and Claims.

The following resolutions were received from the Board of Public Works and referred to the Committee on Finance and Claims:

1. Requesting payment of $624.33 to B. J. Waters, on account of construction of sewer in Montgomery street.

2. Requesting an appropriation of $15.000 for removing snow.

The following resolutions were received from the Board of Public Works and referred to the Committee on Coucurrent Resolutions.

1. Authorizing the purchase of one car load of pipe.

2. Awarding to Thomas Coogan contract for brick sewer in Halladay street.

3. Awarding to Lawrence Carey contract for cleaning sewers and receiving basins.

4. Awarding contract to Lawrence Carey for sweeping and cleaning the streets of Jersey City and removing the garbage therefrom.

5. Fixing the salary of the Assistant Water Registrar at $1,600 per annum.

6. Authorizing the purchase of certain supplies.

7. Ordering paid certain claims.

8. Pay-roll, Water Rates and Assessments, John Sherry, February, 1888, $60.

9. Pay-roll, Streets and Sewers, John Mathews, February, 1888, $72.50.

10. Pay-roll, Pumping and Reservoirs, engineers, etc., at Belleville and High Service, February, 1888, $3,195 06.

11. Pay-roll, Extensions and Distributions, repairing water pipe, hydrants, etc., February, 1888, $1 493.

12. Pay-roll, Extensions and Distributions, laying water pipe, February, 1888, $1,382.

On motion the Board took a recess for twenty minutes.

On re-assembling the following members were present:

President Edelstein, Messrs. Datz, Jordan and Warren.

Absent—Mr. Hardenbergh.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance and Claims reported on resolution from the Board of Education, requesting payment of salaries of teachers of night schools, recommending the adoption of the following resolution:

Resolved, That warrants be ordered drawn upon the City Treasurer in payment of salaries of teachers in night schools for months of January and February, 1888, as provided by resolution of this Board dated December 15, 1887, to wit.

School No. 3—J. H. Brensinger, $50; F. Browne, $40; E. Carrick, $20; M. Mabie, $40; E. L. Childs, $40; J. Hyett, $40; M. Connery, $40; John Perkins, janitor. $30.25.

School No. 11—M. L. Van Winkle, $50; Emma Perrine, $40; M. DeVarney, $40; Lottie Jones, $40; Minnie King, $40; Kate McNulty, $40; M. Hanrahan, janitor, $30.25.

The same committee reported on resolution from the Board of Public Works recommending the adoption of the following resolution:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of

Berwick J. Waters, for the sum of $624.33, being on account of contract for reconstruction of a sewer in Montgomery street.

The same committee reported on petition of Michael Kilcauley, requesting payment of a judgment and costs obtained against the city, recommending the adoption of the following resolution:

Resolved, That a warrant for $97.74 be ordered drawn upon the City Treasurer in favor of John A. McGrath, Attorney, for Michael Kilcauley, being amount of judgment and costs obtained by said Kilcauley in the First District Court against the Mayor and Aldermen of Jersey City.

The ayes and nays having been called on each of the above resolutions, the reports of the Committee were received and the resolutions adopted by the following vote:

Ayes—President Edelstein, Messrs. Datz, Jordan and Warren.

Absent—Mr. Hardenbergh.

The Committee on Concurrent Resolutions reported recommending that the following resolutions be concured in:

1. Awarding the contract for sweeping and cleaning the streets to Lawrence Carey.

2. Ordering paid certain claims.

The ayes and nays having been called on each of the above resolutions, the reports of the committee were received and the resolutions adopted by the following vote:

Ayes—President Edelstein, Messrs Datz, Jordan and Warren.

Absent—Mr. Hardenbergh.

The Committee on Salaries, Taxes and Assessments reported on petition of D. O'Halloran recommending the adoption of the following resolution:

Resolved, That upon payment to the City Treasurer of the sum of $25 the City Clerk be and he is hereby authorized to cancel of record upon the books in his office the sales made August 27, 1883, August 25, 1884, and August 31, 1885, for the years 1879, 1880, 1881 respectively on lots 18 and 21, block 1412.

On petition of D O'Halloran:

Resolved, That the City Collector be and he is hereby directed and authorized to receive the face value of the following assessments without interest, to wit:

Grading Ocean avenue, lots 18 and 19, block 1412, $28 60.

Improvement Ocean avenue, lots 18 and 19, block 1412, $90.

Opening Ocean avenue, lots 18 and 19, block 1412, $5.38.

Provided all other assessments and taxes due upon said property be paid in full with costs, if any, and provided said payment be made within ten days from date of the passage of this resolution.

On petition of John Griffin, Jr., Attorney for Mary E. Shalland, recommending the adoption of the following resolution:

Resolved, That a warrant for $151.47 be ordered drawn upon the City Treasurer in favor of John Griffin, Jr., Attorney for Mary E. Shalland, being amount paid in error on water rents of 1886 and 1887, on lots K. L. and M., block 249, and known as parts of lots 18, 19 and 20; same block, Nos. 222, 224 and 226 Seventh street, the same having been paid and subsequently adjusted by the Commissioners,

The ayes and nays having been called on each of the above resolutions the reports of the committee were received and the resolutions adopted by the following vote:

Ayes—President Edelstein, Messrs Datz, Jordan and Warren.

Absent—Mr. Hardenbergh

UNFINISHED BUSINESS.

By Mr. Warren, and carried:

Moved, That the veto of his Honor, the Mayor, on the resolution, authorizing the issue of a bond payable on demand for $26,000 in favor of the Sinking Fund Commissioners be taken from the table and read.

The Clerk having read the veto, Mr. Warren moved that the resolution do now pass, notwithstanding the objections of his Honor, the Mayor.

The ayes and nays having been called on the above motion, it was adopted by the following vote:

Ayes—President Edelstein, Messrs. Datz, Jordan and Warren.

Absent—Mr. Hardenberg.

By Mr. Warren, and carried:

Moved, That the veto of his Honor, the Mayor, on the purchase of supplies be taken from the table and read.

The Clerk having read the veto, Mr. Warren moved that the resolution do now pass notwithstanding the objections of His Honor the Mayor.

The ayes and nays having been called on the above motion, it was adopted by the following vote:

Ayes—President Edelstein, Messrs Datz, Jordan and Warren.

Absent—Mr. Hardenbergh.

MISCELLANEOUS BUSINESS.

By Mr. Jordan:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of that officer for the sum of twenty-eight thousand dollars, to transfer that amount from General to Water Account as a loan.

By President Edelstein:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of Timothy C. Long, City Marshal, for the sum of $250, being in full for services rendered to the Board of Finance and Taxation and Commissioners of Appeal in cases of taxation, the same to be charged to the Contingent Fund, 1887-88.

The ayes and nays having been called on each of the above resolutions they were adopted by the following vote:

Ayes—President Edelstein, Messrs. Datz, Jordan and Warren.

Absent—Mr. Hardenbergh.

On motion the Board adjourned.

GEORGE F. McANENY,
Clerk.

Special meeting of the Board of Finance and Taxation held in the City Hall, Saturday, March 24, 1888, at 8:30 o'clock a. m.

Present—President Edelstein, Messrs. Datz, Hardenbergh, Jordan and Warren.

The Clerk having read the call, Mr. Warren offered the following resolution:

Resolved, That warrants be ordered drawn upon the City Treasurer in payment of claims of laborers employed in cleaning snow from the streets as per pay-rolls presented by William R. Cook and aggregating $5,902.50, the warrants to be delivered upon the making of an affidavit by each laborer to the effect that he has performed the work and is entitled to the compensation which he claims, said warrants to be charged to the General Fund and placed in the next tax levy. And be it further

Resolved, That before the delivery of said warrants that William R. Cook pay to the City Treasury the sum of $583 the amount received from John H. Bonn.

By Mr. Warren:

Resolved, That this Board hereby tenders to his honor The Mayor a vote of thanks for the prompt manner in which he managed the matter of clearing the streets of snow after the late snow.

The ayes and nays having been called on each of the above resolutions they were adopted unanimously.

On motion the Board adjourned.

GEO. F. McANENY,
Clerk.

Regular meeting of the Board of Finance and Taxation held in the City Hall March 29, 1888, at 7:30 o'clock p. m.

Present—All the members.

On motion, the reading of the minutes of the last regular meeting was dispensed with, and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Communication from the committee appointed by this Board at its last meeting to investigate certain charges claimed to have been made.

To the Honorable the Board of Finance and Taxation of Jersey City.

GENTLEMEN:—The undersigned have received notification from your honorable body that they have been selected by you to investigate certain charges claimed to have been made, which, if true, would affect some member of your Board. We appreciate the confidence reposed in us, and would gladly do anything in our power to relieve you of any embarrassment which you might feel as individuals or as officials. After considering the matter, however, we find many difficulties in the way of our acting, one apparently unsurmountable being that we have no power to send for persons or papers, or to administer an oath to a witness that would even bind his conscience. Under these circumstances our deliberate judgement is that an investigation if attempted by us, could not be carried to a conclusion satisfactory to the public, yourselves, or to the members of the committee. Expressing our approval of the desire of your Board to meet and answer any rumor calculated to effect the good name of your important branch of the municipal government of Jersey City, we respectfully submit our views for your consideration.

Dated March 29, 1888.

ALLAN L. MCDERMOTT,
GILBERT COLLINS,
E. F. C. YOUNG,
G. W. CLERIHEW,
JAMES FLEMING.

The communication was received, ordered spread at large on the minutes and filed.

Petition of Rev. P. Corrigan for the return of money paid in error on taxes of 1888.

Petition of Jacob Ertle for the return of money paid in error on an assessment.

Petition of the First Presbyterian Church of Bergen, to have taxes cancelled.

All the above petitions were received and referred to the Committee on Salaries, Taxes and Assessments.

PRESENTATION OF CLAIMS.

Claim of A. T. Witter, of $31.40 for work done in City Comptroller's office.

Claim of A. T. Witter, of $45.69 for work done in City Clerk's office.

Claim of Totten & Lary of $115 for coal delivered at City Hall.

All the above claims were received and referred to the Committee on Printing, Stationery and Supplies.

OFFICIAL COMMUNICATIONS.

Itemized requisition from the City Comptroller.

Received and referred to the Committee on Printing, Stationery and Supplies with power.

The City Comptroller reported the following total receipts of the City Treasury, March 23 to 29, 1888, both days included, to be $59,648.59.

Communication from the City Collector stating that he had received from Dennis McLaughlin, County Clerk, report No. 11 made by the Commissioners of Adjustment amounting to $27,014.93.

The communication was received and ordered filed.

The following resolutions were received from the Board of Public Works and referred to the Committee on Concurrent Resolutions:

1. Pay-roll, Water Rates and Assessments, Registrars office, March, 1888, $1,846.42.
2. Pay-roll, Streets and Sewers, foreman and laborers, cleaning sewers, February, 1888, $241.89.
3. Pay-roll, Water Rates and Assessments, repairing hydrants, etc , July, 1887, $43.
4. Pay-roll Water Rates and Assessments, repairing hydrants, etc., August, 1887, $205.50.
5. Pay-roll, Water Rates and Assessments, repairing hydrants, September, 1887, $311.
6. Pay-roll, Water Rates and Assessments, March, 1888, Thomas W. Leake, detective patrol, $125.
7. Construction of a 24-inch brick sewer in Sherman avenue, from North street to and connecting with the present sewer in South street.
8. Authorizing the purchase of certain supplies.
9. Purchase of lot 5 B, block 1,367, for a new engine house, at a cost not to exceed $850.
10. For the purchase of a one-inch Tapper's machine.
11. Ordering paid claim of J. F. O'Sullivan as draughtsman, for the month of March, 1888.
12. Ordering paid claim of John A. Daumont, as foreman, month of February, 1888.
13. Ordering a warrant drawn to Jacob Van Horn for $4,800 in payment of lot 46 to 51, block 496, on Halladay street, purchased for the new school house.
14. Ordering paid claim of Francis C. Meehan for repairing sewer in Fourteenth street.
15. Ordering paid certain miscellaneous claims.

On motion the Board took a recess for twenty minutes.

The Board re-assembled all the members present.

REPORTS OF STANDING COMMITTEES.

The Committee on Concurrent Resolutions reported recommending that the following resolutions be concurred in:

1. Pay-roll Pumping and Reservoirs Engineers, etc., at High Service, February, 1888, $3,195.06.
2. Pay-roll, Water Rates and Assessments, Registrar's office, March, 1888, $1,862.42.
3. Pay-roll, Water Rates and Assessments, foreman, February, 1888, $60.
4. Pay-roll, Streets and Sewers, foreman, February, 1888, $72.50.
5. Awarding contract to Thomas Cogan for brick sewer in Halladay street.
6. Fixing salary of the Assistant Water Assessor at $1,600.
7. Ordering paid certain claims.
8. Pay roll. Water Rates and Assessments, March, 1888, Thomas W. Leake, detective patrol, $125.
9. Non-concurring in the resolution awarding the cont act for cleaning sewers to Lawrence Carey.

The ayes and nays having been called on each of the above resolutions the reports of the Committee were received and the resolutions adopted unanimously.

The Committee on Salaries, Taxes and Assessments reported on petition of Mary F. Harvey and others to have personal and poll tax cancelled recommending the adoption of the following resolution:

Resolved, That the City Clerk be and he is hereby authorized and directed to cancel of record on the books in his office the personal tax assessed against lot 78, block 586, street No. 24, Van Reipen avenue, 5th District for the years 1884 and 1885 also the poll tax assessed against the same property for the years 1882, 1883, 1884 and 1885.

The same committee reported the salary list for the month of March 1888, recommending that warrants be ordered drawn in accordance with the resolution.

The ayes and nays having been called on each of the above resolutions the reports of the committee were received and the resolutions adopted unanimously

The Committee on Printing, Stationery and Supplies reported recommending the payment of the following claims:

$115 to Totten & Lary for coal.

$15.25, $15.25 and $15.25 to William Gorrill for ice.

$119.40 and $50.40 to the Evening Journal for printing.

$248.25 and $39.50 to The Argus for printing and advertising.

$10.20 to the J. C. Printing Company.

The ayes and nays having been called on each of the above resolutions the reports of the Committee were received and the resolutions adopted unanimously.

MISCELLANEOUS BUSINESS.

By Mr. Hardenbergh:

Resolved, That warrants be ordered drawn upon the City Treasurer in favor of that officer as follows, to be deposited in the Hudson County National Bank to the credit of April, 1888, interest:

On general account	$23,000.00
On general account	23,070.00
On general account, to pay interest on Assessment Bond	16,065.00
On water account	14,000.00
On water account	14.000.00

By Mr. Hardenbergh:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of Hugh Dugan, County Collector, for the sum of ten thousand dollars on account of County Tax for the year 1887.

By Mr. Datz:

Resolved, That warrants be ordered drawn upon the City Treasurer in payment of the extra clerks for the month of March, 1888.

Stephen Egan	$70
John McCutcheon	70

By Mr Datz:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of Charles S. Westervelt for the sum of $30, being for services in itemized reports of the Commissioners of Adjustment, March, 1888.

The ayes and nays having been called on each of the above resolutions, they were adopted unanimously.

On motion the Board adjourned.

GEORGE F. McANENY,
Clerk.

Regular meeting of the Board of Finance and Taxation held in the City Hall Thursday, April 5, 1888, at 7:30 o'clock p. m.

Present—President Edelstein, Messrs. Datz, Hardenbergh and Warren.

Absent—Mr. Jordan.

On motion, the reading of the minutes of the last regular meeting was dispensed with and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of F. Diebar for return of money paid in error on taxes.

Received and referred to the Committee on Salaries, Taxes and Assessments.

Communication from J. Griffin, Jr., requesting payment of a bill for taxed costs.

Received and referred to the Committee on Finance and Claims.

PRESENTATION OF CLAIMS.

Claim of the Western Union Telegraph Co of $5.75 for telegraph messages for Mayor's office.

Claim of the Sunday Morning News of $3 for advertising.

Claim of the Jersey City Herald of $1.80 for advertising.

Claim of the Jordan Stationery Co. of $92.95 for stationery for Mayor's office.

Claim of Totten & Lary of $105.50 for coal.

All the above claims were received and referred to the Committee on Printing, Stationery and Supplies.

OFFICIAL COMMUNICATIONS.

The City Comptroller reported the following total receipts of the City Treasury from March 30th to April 5th, 1888, both days included to be $90,999.41.

Communication from the City Collector stating that he had received from Dennis McLaughlin, County Clerk, report No. 10, made by the Commissioners of Adjustment, amounting to $37,490.22.

Communication from the City Collector stating that he had received from the Board of Public Works for collection the assessment map for the improvement of New York avenue, from North to South street, paving, amounting to $6 050.

All the above reports were received and ordered filed.

Communication from the Board of Police Commissioners enclosing pay-roll of extra men.

Received and referred to the Committee on Finance and Claims.

Communication from Robert S. Hudspeth, Corporation Attorney, endorsed by the Corporation Counsel, in reference to the suit of Arthur E. Fry vs. Jersey City.

Received and referred to the Committee on Finance and Claims.

On motion the Board took a recess for ten minutes.

The Board re-assembled the following members present:

Present—President Edelstein, Messrs. Datz, Hardenbergh and Warren.

Absent—Mr. Jordan.

REPORTS OF STANLING COMMITTEES.

The Committee on Finance and Claims reported on petition of J. Griffin, Jr., Attorney, for payment of taxed bill of costs, recommending the adoption of the following resolution:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of John Griffin, Jr., Attorney, for the sum of $36 43, being amount of costs in the suit of Francis Jenkins vs. The Mayor and Aldermen of Jersey City.

The ayes and nays having been called on the above resolution it was adopted by the following vote:

Ayes—President Edelstein, Messrs. Datz, Hardenbergh and Warren.

Absent—Mr. Jordan.

The Committee on Concurrent Resolutions reported recommending that the following resolutions be adopted:

1. Ordering paid claim of F. C. Meehan.

2. Non-concurring in the award for damages for the opening, widening and changing as to boundaries of Rose avenue.

The ayes and nays having been called on each of the above resolutions the reports of the committee were received and the resolutions adopted by the following vote:

Ayes—President Edelstein, Messrs. Datz, Hardenbergh and Warren.

Absent—Mr. Jordan.

The Committee on Salaries, Taxes and Assessments reported recommending the adoption of the following resolutions:

On petition of F. S. Emmons:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of F. S. Emmons, for the sum of $146.14, being amount overpaid on adjusted taxes on lot 21 and 20, block 512.

On petition of F. Diebar:

Resolved that a warrant for $3.89 be ordered drawn upon the City Treasurer in favor of F. Diebar being amount overpaid on taxes of 1884, lots 31-33, block 934.

On petition of Collins & Corbin attorneys:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of Collins & Corbin, attorneys for Robert Irving, for the sum of $20.16 being amount paid in excess for taxes of 1887 on lot 211, block 233, said amount having been reduced by the Commissioners of Appeal in cases of Taxation.

On petition of Rev. Patrick Corrigan:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of Rev. P. Corrigan for the sum of $85.06 being amount paid twice on lot 14, block 1,277 Sixth District, for the taxes of 1887, the said taxes having been adjusted by the Commissioners of Adjustment and the amount so adjusted paid.

The ayes and nays having been called on each of the above resolutions the reports of the Committee were received and the resolutions adopted by the following vote.

Ayes—President Edelstein, Messrs. Datz, Hardenbergh and Warren.

Absent—Mr. Jordan.

The Committee on Printing, Stationery and Supplies reported as follows;

On claim of Warren and Mahoney.

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of Warren & Mahoney for the sum of $33 86 being for carpenter work in City Treasurer's and City Comptroller's offices.

The ayes and nays having been called on the above resolution, the report of the Committee was received and the resolution adopted by the following vote:

Ayes—President Edelstein, Messrs. Datz, Hardenbergh and Warren.

Absent—Mr. Jordan.

MISCELLANEOUS BUSINESS.

By Mr. Hardenbergh:

Resolved, That the Committee on Finance and Claims be and is hereby authorized to borrow on one or more temporary loan bonds

such sum as may be necessary to pay the balance of tax due the County for 1886, such bond or bonds to be payable upon demand with interest at the rate of five per centum per annum.

By Mr. Hardenbergh:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of Hugh Dugan, County Collector, for the sum of $106.750.60, being amount due for taxes of 1886 in full and final payment thereof.

By Mr. Hardenbergh:

Resolved, That the Chief Engineer of the Board of Public Works be requested to inform this Board at its next meeting which engine should, in his judgment, be purchased for duty at High Service, together with his reasons therefor.

By Mr. Hardenbergh:

Resolved, That the City Comptroller be and is hereby directed to transfer the sum of $7,500 from the Contingent Fund to the account of Salaries, Board of Finance and Taxation, fiscal year 1887–88.

By Mr. Warren:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of Michael O'Rourke for the sum of $72, for services as Inspector on re-constructing sewer in Montgomery street, from Van Vorst to Henderson street, to February 5, 1888; said warrant to be charged to the Contingent Fund of this Board, 1887–88.

By Mr. Datz:

Resolved, That the vote by which was adopted January 26, 1888, the resolution ordering a warrant drawn in favor of F. S. Emmons for the sum of $161.28, be and the same is hereby reconsidered and rescinded, and the City Clerk requested to cancel the warrant.

By Mr Datz:

Resolved, That warrants be ordered drawn upon the City Treasurer in payment of salaries of the members of the Board of Finance and Taxation for the three months ending March 31, 1888, to wit: John Edelstein, $125; Emil E Datz, $125; A. A. Hardenbergh, $125; Thomas D. Jordan, $125; Joseph Warren, $125.

The ayes and nays having been called on each of the above resolutions they were adopted by the following vote:

Ayes—President Edelstein, Messrs. Datz, Hardenbergh and Warren.

Absent—Mr. Jordan.

On motion the Board adjourned.

GEORGE F. MCANENY,
Clerk.

Regular meeting of the Board of Finance and Taxation held in the City Hall, Thursday, April 12, 1888, at 7:30 o'clock p. m.

Present—Messrs. Datz, Hardenbergh, Jordan and Warren.

Absent—President Edelstein.

In the absence of the President, Mr. Datz was elected President pro tem.

On motion the reading of the minutes of the last regular meeting was dispensed with and they were approved as written.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of George E. McCullum, requesting payment of a bill of R. Syring of $7, for repairing damages to fence caused by an unmanageable horse in the Fire Department.

Received and referred to the Board of Fire Commissioners.

PRESENTATION OF CLAIMS.

Claim of N. Y. and N. J. Telephone Co. of $40.85 for rent of instrument and tollage from July 1, 1887, to January 1, 1888

Claim of Anthony Dwyer of $65.93 for painting, etc., offices of City Treasurer and City Comptroller.

Claim of Albert Datz of $143 for warrant books for City Clerk's office.

Claim of Warren & Mahoney of $209 35 for work in offices of City Treasurer and City Comptroller.

All the above claims were received and referred to the Committee on Printing, Stationery and Supplies.

OFFICIAL COMMUNICATIONS.

The City Comptroller reported the following total receipts of the City Treasurer, April 6 to 12, 1888, both days included to be $127,363.40.

Received and ordered filed.

Communication from the Chief Engineer of the Board of Public Works "in answer to a resolution adopted by this Board, April 5, 1888, requesting his opinion as to which engine should be purchased for duty at High Service Pumping Station," setting forth the relative merits of each engine, and giving as his opinion, that a Worthington Engine would be the cheapest and best for the city to purchase.

The following is a copy of the report:

To the Board of Finance and Taxation:

GENTLEMEN:—Agreeing to a resolution passed by your Hon. Board, April 5, requesting the Chief Engineer of the Board of Public Works to inform the Board of Finance and Taxation, which engines should, in his judgment, be purchased for duty at High Service, and his reasons therefor. I submit the following statement:

I have reports from the Chief Engineers of the Brooklyn Water Works, the New Bedford Water Works, Mass., and the Columbus Water Works, Ohio, each report giving the duty and working of the pumps under their supervision.

Examining these reports, we find the Davidson pumping engine operating for the Brooklyn Water Works pumps 374 gallons of water to one pound of coal. The Worthington pumping engine at New Bedford, Mass., pumps 633 gallons of water to one pound of coal The Gaskill pumping engine at Columbus, Ohio, pumps 283 gallons of water to one pound of coal. The coal required to pump 1,000,000 gallons of water with the Davidson pump is 1.18 gross tons; for pumping 1,000,000 gallons of water with the Worthington pump is seven-tenths gross tons; for performing the same duty with the Gaskill pump requires 1.58 gross tons, which is more than twice the amount of fuel required for performing the same work with the Worthington pump. I will make the comparison therefore between the Davidson and Worthington pumps only. Estimating coal at $4.50 per gross ton, the difference in the cost of pumping 1,000,060 gallons of water is $2.16 in favor of the Worthington pumping engine. Suppose we pump 1,460,006,000 gallons of water per year, which is at the rate of 4,000,000 gallons per day, the difference in the cost for one year's pumping is $3,153 60. The comparison between the two pumps is as follows:

Cost of Davidson pump as per bid	$26,500 00
Cost of pumping 4,000,000 gallons of water per day for a year	7,752 60
Total cost for the first year	$34,252 60
Cost of the Worthington pumping engine and boiler is	$30,503 00
Cost of pumping 4,000,000 gallons per day for a year is	4,599 00
Total cost for the first year	$35,099 00

The difference in cost of machinery and pumping for one year is in favor of the Davidson pump by $846 40.

The saving in fuel with the Worthington pump each year is $3,153.60, taking the reports quoted as corrected, of whose correctness I have no doubt.

My opinion formed by the foregoing statement is that the Worthington High Duty Pumping Engine is the cheapest and best pumping engine for Jersey City to purchase to use at its High Service Pumping Station.

Very respectfully,

W. W. RUGGLES, Chief Engineer.

The report was referred to the Committee on Concurrent Resolutions.

The City Comptroller presented his annual report with a statement of the receipts and disbursements of the City Treasury (exclusive of water account) for the fiscal year commencing December 1, 1886, and ending November 30, 1887; also a statement showing the financial condition of Jersey City, December 1, 1887, as follows:

COMPTROLLER'S OFFICE,
Jersey City, March 1, 1888.

To the Honorable Board of Finance and Taxation of Jersey City:

GENTLEMEN—I have the honor to transmit herewith to your Honorable Board the Annual Report of this office with a statement of the Receipts and Disbursemen s of the City Treasury (except Water Account) for the Fiscal Year commencing December 1, 1886, and ending November 30, 1887; also statement showing the Financial condition of the City, December 1, 1887.

Very respectfully,

S. D. DICKINSON,

Comptroller.

The Cash Balance in the City Treasury, Nov. 30, 1886, was:

To the Credit of General Account	$246,657 64		
" Assessment Account	17,951 76		
" Special Bond Acc't, No. 2	3,065 20		
" Sinking Fund, 1873	15,159 66		
" " 1876	1,000 00		
" " 1882, No. 1	6,000 00		
" " 1882, No. 2	8,500 00	$298,334 26	
Receipts during the year were:			
General Account, (Exhibit A)	$3,041,808 83		
Assessment Account, (Exhibit C)	165,846 56		
Sinking Fund, 1873, (Exhibit E)	98,217 41	3,305,872 80	
			$3,604,207 06
Disbursements during the year:			
General Account, (Exhibit B)	$3,138,277 30		
Assessment Account, (Exhibit D)	177,119 34		
Sinking Fund, 1873, (Exhibit F)	98,253 13		
" 1876, (Exhibit H)	1,000 00		
" 1882, No. 2	6,000 00	$3,420,649 77	
Cash Balance in City Treasury, Nov. 30, 1887:			
To Credit of General Account	$150,189 17		
" Assessment Account	6,678 98		
" Special Bond Account, No. 2	3,065 20		
" Sinking Fund, 1873	15,123 94		
" " 1882, No. 1	6,000 00		
" " 1882, No. 2	2,500 00	183,557 29	
			$3,604,207 06

The Financial Condition of the City on Dec. 1, 1886, was:

LIABILITIES (EXCEPT WATER ACCOUNT.)

General Account Debt	$5,748,750 00	
Assessment " "	5,873,500 00	
Temporary Loans	936,000 00	
Improvement Certificates	101,500 00	
Amounts due State and County (when collected)	1,139,796 21	
Amount of unexpended Appropriations	2,012,613 58	
Outstanding Warrants, J. City Consol'd	13,145 07	
" " Old Jersey City	8,439 37	
Certificates of Value	2,617 03	$15,836,361 26

RESOURCES (EXCEPT WATER ACCOUNT).

Cash in City Treasury	$298,334 26	
Bonds held by Comm'r of Sinking Funds,	723,898 34	
Amount Loaned, Water Account	25,000 00	
Amount due from State for School purposes	202,832 47	
Am'nt Taxes due and unpaid	5,356,855 24	
" Assessments due and unpaid	2,850,587 36	
" City Property	1,426,500 00	
" due City for Adv'g Tax Sales	95,321 40	10,979,329 07
Net Debt of the City (Except Water account), Dec. 1, 1886		$4,857,032 19

Leaving the Financial Condition of the City on Dec. 1, 1887:

LIABILITIES (EXCEPT WATER ACCOUNT).

General Account Debt (Exhibit I).....	$5,727,083 34	
Assessment Account Debt (Exhibit I)....	5,873,500 00	
Temporary Loans (Exhibit J).....	805,000 00	
Improvement Certificates.....	86,000 00	
Amount due State and County (when collected	1,293,060 21	
Amount of unexpended Appropriations ...	1,752,293 17	
Outstanding Warrants, J. City Consol'd...	66,829 02	
" " Old Jersey City...	8,439 37	
Certificates of value	2,615 23	$15,614,820 34

RESOURCES (EXCEPT WATER ACCOUNT).

Cash in City Treasury	$183,557 29	
Bonds held by Comm'r of Sinking Funds (Exhibit N)	826,898 34	
Amount Loaned Water Account.....	121,000 00	
Amount due from State for School purposes.	187,112 60	
" Taxes due and unpaid (Exhibit K).	5,652,842 08	
" Assessments due and unpaid Exhibit L).....	2,849,260 95	
" City Property.....	1,426,500 00	
" due City for Advertising Tax Sales.	103,019 04	
" Adjusted Taxes and Assessments, Reports Nos. 1, 2 and 3, unpaid.	34,637 23	11,384,827 53

Net Debt of the City (except Water Account), December 1, 1887.....	4,229,992 81

Net Debt of the City (except Water Account) December 1, 1886		4,857,032 19
Net Debt of the City (except Water Account), December 1, 1887.....		4,229,992 81
Decrease of Net Debt last Fiscal Year....		627,039 38

EXHIBIT A.

GENERAL ACCOUNT.

RECEIPTS, DECEMBER 1, 1886, to NOVEMBER 30, 1887.

Balance in City Treasury, Dec. 1, 1886			$246,657 64
From Taxes, 1887	$615,471 66		
Less Rebate	8,531 96	$606,939 70	
From Taxes, 1886	732,605 08		
Less Rebate	1,044 08		
	731,561 00		
Interest on Taxes, 1886	8,416 09	739,977 09	
From Taxes, 1885	106,760 22		
Interest on Taxes, 1885	11,586 44	118,346 66	
From Taxes, 1884	56,063 79		
Interest on Taxes, 1884	9,364 04	65,427 83	
From Taxes, 1883	47,833 96		
Interest on Taxes, 1883	11,263 27	59,097 23	
From Taxes, 1882	19,570 13		
Interest on Taxes, 1882	6,091 72	25,661 85	
From Taxes, 1881	16,675 87		
nterest on Taxes, 1881	6,326 96	23,002 83	
From Taxes, 1880	14,681 66		
Interest on Taxes, 1880	6,587 07	21,268 73	
From Taxes, 1879		9,288 55	
" 1878		7,270 94	
" 1877		6,626 33	
" 1876		4,751 68	
" 1875		3,080 60	
From Adjusted Taxes, 1875 to 1887		6,832 39	
" Interest on Taxes, 1875 to 1879		18,493 69	$1,716,066 10

From Morgan Street Dock	4,023 43		
" Sewer Permits	1,797 50		
" District Court Fees	3,207 40		
" Account Printing Tax Sales, 1875, 1876, 1877, 1878, 1879, 1880, 1881, and 1882	3,655 77		
" D. W. Benjamin, Health Inspector, Permits of Night Soil Scow	487 44		
" Patrick Kenny, Acc't Contract of Dec. 8, 1881	25 00		
" C. C. June, Sale of Fountain, Hamilton Park	9 17		
" D. W. Lawrence & Co., Ins. Premium returned	36 00		
" Taintor Bros. & Co., return overpayment	3 60		
" Sinking Fund, 1873, Licenses returned	1,105 86		
" Sinking Fund, 1873, Taxes returned	147 27		
" P. J. O'Neill, return overpayment Salary	58 34		
" Redemption of Lots	131 28		
From Board of Aldermen, Ordinances	363 40		
" " " Licensed Venders' Plates	72 00		
From Board of Police, Board of Patients and Sale of Drugs	549 26		
From Board of Police, Sale of Three Pigs	22 50		
" Board of Fire, Permits	232 00		
" " " Sale of Manure	35 00		
" " " Rent of old Engine House	105 00		
" " " Sale of Horses, Steamer and Old Material,	665 56		
From Board of Education, Books lost and damaged	3 36	$16,736 14	
From State of N. J., School Moneys, 1886		15,719 87	
" " " Acc't Railroad Moneys		395,286 72	
From Sale (Rebuilding Engine House), Bonds due 1893		6,000 00	
From Banks and others, Loan	660,000 00		
" Sinking Fund 1873, Loan	97,000 00		
" Water Account, Loan	110,000 00		
" From Assessment Account, Loan	25,000 00	892,000 00	3,041,808 83
TOTAL			$3,288,466 47

EXHIBIT B.

GENERAL ACCOUNT.

DISBURSEMENTS, DEC. 1, 1886, to NOVEMBER 30, 1887.

BOARD OF PUBLIC WORKS, 1885–6.

Cleaning Streets	$748 34	
Reconstruction, Streets and Sewers	3,107 86	
Public Grounds and Buildings	11 00	
Salaries	225 00	
Printing and Stationery	40 00	
Engineering Bureau	75 00	
Incidental Acct. Street Dept	408 33	
		$4,615 53

BOARD OF PUBLIC WORKS, 1886–7.

Cleaning Streets	20,485 30	
Cleaning Sewers	6,255 05	
Reconstruction, Streets and Sewers	8,884 71	
Public Grounds and Buildings	359 42	
Salaries	4,761 42	
Printing and Stationery	976 15	
Engineering Bureau	8,582 99	
Repairs to Unpaved Streets	906 50	
Insurance	498 52	
Repairs to Mountain Road Wall	249 50	
Repairs to Public School Buildings	2,600 13	
Special Salary Account	2,474 94	
Rebuilding Engine House No. 3	3,519 00	
		60,553 63

BOARD OF ALDERMEN, 1885–6.

Out-Door Poor	104 70	
Printing, Stationery and Supplies	31 55	
Rent of Armories and Supplies	538 38	
Salaries	416 66	
Public Grounds and Buildings	73 00	
Improvement of Hamilton Park	1,223 50	
Elections	726 35	
District Courts	1,763 15	
		4,877 29

BOARD OF ALDERMEN, 1886–7.

Out-Door Poor	9,956 06	
Printing, Stationery and Supplies	2,282 70	
Rent of Armories and Supplies	3,921 88	
Salaries	4,583 26	
Public Grounds and Buildings	2,416 59	
Salary, Inspector of Buildings	1,433 34	
Cleaning First District Court Room	37 50	
Improvement, Hamilton Park	2,302 46	
Decoration Day	200 00	
Elections	8,804 72	
District Courts	8,158 28	
Removing Dangerous Trees	197 38	
Wagon for Overseer of Poor	225 00	
Ballot Boxes	1,625 00	46,144 17

BOARD OF POLICE, 1885–6.

Salaries	14,670 70	
Salaries Park Police	175 70	
Station Houses and Prisons	436 40	
Lamps and Lights	5,672 01	
Hospital and Dispensaries	122 46	
Police Justices	416 74	
Rentals	365 00	21,859 01

BOARD OF POLICE, 1886–7.

Salaries	168,682 90	
Salaries, Park Police	2,377 75	
Station Houses and Prisons	6,999 33	
Lamps and Lights	65,055 60	
Hospital and Dispensaries	12,325 97	
Police Justices	4,583 26	
Rentals	1,215 00	261,239 81

BOARD OF FIRE, 1885–6.

Salaries	7,564 59	
Claims	1,289 69	$8,854 28

BOARD OF FIRE, 1886–7.

Salaries	$68,477 47		
Less cancelled	18 75	68,458 72	
Claims		17,976 45	
Hose		2,700 00	
New Truck		1,945 00	
Rebuilding Engine No. 3		1,000 00	92,080 17

BOARD OF EDUCATION, 1884–5.		
Furniture, Repairs and Gas.....		$9 55
BOARD OF EDUCATION, 1885–6.		
Teachers' Salaries and Fuel.....	$20,253 75	
Salaries, Janitors and Clerk.....	1,338 50	
Books, Stationery, Music and Free Library.....	148 61	
Rentals.....	182 50	
Furniture, Repairs, Gas, etc.....	1,074 38	
Printing and Blanks.....	137 90	
Janitors' Supplies.....	43 62	
Annual Report.....	19 65	23,198 91
BOARD OF EDUCATION, 1886–7.		
Teachers' Salaries and Fuel.....	$185,782 02	
Salaries, Superintendent and Clerk...	3,758 26	
Salaries, Janitors'.....	14,439 80	
Books, Stationery, Music and Free Library.....	2,983 36	
Rentals.....	785 00	
Furniture, Repairs, Gas, etc.....	5,865 85	
Printing and Blanks.....	439 85	
Janitors' Supplies.....	866 76	
Census.....	1,574 01	
Annual Report.....	349 32	
Repairs to Public School, No. 11.....	488 46	
Repairs to Public School, No. 12.....	490 99	217,823 68
BOARD OF FINANCE AND TAXATION, 1885–6.		
Salaries.....	4,598 30	
Printing, Stationery and Supplies....	871 24	
Claims, Legal Expenses & Judgments.	941 19	
Contingent Fund.....	1,860 43	8,271 16
BOARD OF FINANCE AND TAXATION, 1886–7.		
Salaries.....	53,009 07	
Printing, Stationery and Supplies.....	4,996 17	
Claims, Legal Expenses & Judgments.	7,407 89	
Contingent Fund.....	6,559 39	71,972 52
Printing Tax Sales 1880.....		11,913 60
Morgan Street Dock.....	2,092 43	
Furniture, School No. 20, Greenville.	1,559 35	
Returned Taxes and Interest on same paid in error.....	464 17	
Returned Deposits for Licenses not granted.....714 18		
Less Canceled..... 50 00		
	664 18	

Redemption of Lots	81 12	4,861 25	
County Collector Account, County Tax, 1874	17,398 91		
County Collector Account, County Tax, 1875	16,451 60		
County Collector Account, County Tax, 1876	16,149 49		
County Collector Account, County Tax, 1886	226,116 80		
County Collector Account, County Tax, 1887	65,000 00	341,116 80	
Interest on Bonded Debt	802,235 00		
Less Canceled	6,200 00	796,035 00	
Water Account, Loan	206,000 00		
Assessment Account, Loan	72,000 00		
Commissioners of Adjustment, Loan.	1,000 00	279,000 00	
Total Amount Warrants Issued (less canceled) Dec. 1, 1886 to Nov. 30, 1887		2,254,426 36	
Warrants Issued Dec. 1, 1886 to Nov. 30, 1887, outstanding Nov. 30, 1887.		61,926 43	
AMOUNT PAID			2,192,499 93
Amount Warrants Issued previous to Dec. 1, 1886, outstanding at that date		9,338 20	
Amount outstanding November 30, 1887		2,204 97	
AMOUNT PAID			7,133 23
Payment by other than warrants as follows:			
Temporary Loan Bonds, Banks and others		888,000 00	
Interest on Temporary Loans		23,844 40	
School House Bonds (Greenville)		26,666 66	
Redemption of Lots		131 28	
Certificate of Value		1 80	938,644 14
TOTAL PAYMENTS			3,138,277 30
Balance in City Treasury Nov. 30, 1887			150,189 17
GRAND TOTAL			$3,288,466 47

EXHIBIT C.

ASSESSMENT ACCOUNT.

RECEIPTS, DECEMBER 1, 1886, TO NOVEMBER 30, 1887:

Balance in City Treasury, December 1, 1886.			$17,951 76
From Assessment Collections.....	$84,245 63		
" " Interest Collections.	4,274 58		
" Adjusted Assessment Collections.	2,576 35	$91,096 56	
" Deposits for Sewers and Street Improvements		2,500 00	
" Buildings Sold.....		250 00	
" General Account, Loan.....		72,000 00	165,846 56
TOTAL.....			$183,798 32

EXHIBIT D.

ASSESSMENTS ACCOUNT.

DISBURSEMENTS, DECEMBER 1, 1886, TO NOVEMBER 30, 1887.

For Land taken	$4,576 00		
" Labor (Final on Contracts).....	2,547 00		
" Printing and Advertising	4,308 80		
" Inspectors of Sewers and Improvements.....	5,587 50		
" Returned Deposits, Sewers and Street Improvements.....	1,925 00		
" Commissioners of Assessments ...	1,680 00		
" Returned Assessments and Interest on same paid in error	51 91		
" Retained Percentage on Contracts.	4,653 88	$25,330 09	
" City of Hoboken Account, Ravine Road Sewer Collections.....		16,500 00	
" General Account, Loan		25,000 00	
Total Amount Warrants, Issued December 1, 1886, to November 30, 1887 ..		66,830 09	
Amount Warrants Issued previous to December 1, 1886, outstanding at that date.....		3,042 54	
		69,872 63	
Amount outstanding Nov. 30, 1887 ...		1,933 29	
AMOUNT PAID.....			$67,939 34

Payments by other than warrants, as follows:

Improvement Certificates.....	$103,000 00	
Interest on Improvement Certificates .	6,180 00	109,180 00
Total Payments.....		177,119 34
Balance in City Treasury Nov. 30, 1887.		6,678 98
GRAND TOTAL		$183,798 32

EXHIBIT E.

SINKING FUND, 1873.

RECEIPTS, DECEMBER 1, 1886, TO NOVEMBER 30, 1887.

Balance in City Treasury, Dec. 1, 1886.....		$15,159 66
From Taxes, 1874.....	$2,399 08	
" " 1873.....	1,705 83	
" " 1872 and previous years.	3,890 94	
" Interest on Redemptions.....	7,990 78	
" Adjusted Taxes, 1873 and 1874..	270 68	
" " " 1872 and previous years.....	221 38	
" Account Printing Tax Sales....	561 91	
" Fines and Licenses.....	67,646 81	
" Interest on Bonds.....	13,530 00	$98,217 41
TOTAL.....		$113,377 07

EXHIBIT F.

SINKING FUND, 1873.

DISBURSEMENTS, DECEMBER 1, 1886, TO NOVEMBER 30, 1887.

Returned, Deposits for Licenses not granted.....	$1,105 86	
Returned, Taxes and Interest on same. Paid in error.....	147 27	
General Account, Loan.....	97,000 00	$98,253 13
Balance in City Treasury, Nov. 30, 1887		15,123 94
GRAND TOTAL		$113,377 07

EXHIBIT G.

SINKING FUND, 1876.

RECEIPTS, DECEMBER 1, 1886, TO NOVEMBER 30, 1887.

Balance in City Treasury, Dec. 1, 1886.....	$1,000 00

EXHIBIT H.

SINKING FUND, 1876,

DISBURSEMENTS, DECEMBER 1, 1886, TO NOVEMBER 30, 1887.

Paid Bonds (Revenue due June 1, 1886).	$1,000 00

EXHIBIT I.

Bonded Debt (Except Water Account) December 1, 1887.

Issued.	LOAN KNOWN AS	RATE OF INTEREST	INTEREST PAYABLE.	COUPON OR REGISTER'D	YEAR DUE.	ISSUED BY	GENERAL	ASSESSM'T.
1884..	School House, "Greenville"	5 per cent	June & Dec.	Registered	Dec. 2, 1887	Consolidated City	$5,000 00	
1886..	" "	4 "	Feb. & Aug.	"	Feb. 4, 1889	"	8,333 34	
1869..	Street Improvements	7 "	Jan. & July	"	July 1, 1889	Bergen.		$400,000 00
1869..	Public Schools	7 "	"	"	July 1, 1889	Hudson City.	50,000 00	
1864..	Soldiers' Bounty	7 "	May & Nov	C. and Reg.	Nov. 1, 1889	Old Jersey City.	206,000 00	
1865..	" "	7 "	Apr. & Oct.	"	Apr. 1, 1890	"	352,000 00	
1865..	" "	7 "	May & Nov.	"	May 1, 1890	Bergen.	41,000 00	
1871..	Streets and Sewers	7 "	"	"	May 1, 1891	Consolidated City		1,769,000 00
1872..	Public Buildings	7 "	"	"	May 1, 1891	"	100,000 00	
1871.	Improvements	7 "	"	Registered.	Nov. 1, 1891	"		100,000 00
1872..	Streets and Sewers	7 "	Jan. & July	Coupon.	Jan. 1, 1892	"		548,000 00
1872..	Reconstruction, Streets and Sewers	7 "	"	"	Jan. 1, 1892	"	369,000 00	
1872..	Streets and Sewers	7 "	May & Nov.	Registered.	Feb. 1, 1892	"		152,000 00
1872..	" "	7 "	"	"	May 1, 1892	"		100,000 00
1872..	Reconstruction, Streets and Sewers	7 "	"	"	July 1, 1892	"	31,000 00	
1872.	" "	7 "	"	"	Nov. 1, 1892	"	10,000 00	
1873..	Streets and Sewers	7 "	"	C. and Reg.	May 1, 1893	"		187,000 00
1873..	" "	7 "	"	Registered.	May 1, 1893	"		100,000 00
1887..	Rebuilding Engine House	5 "	Mar. & Sept.	"	Sept. 1, 1893	"	6,000 00	
1873	Streets and Sewers	7 "	Apr. & Oct.	C. and Reg.	Oct. 1, 1893	"		459,000 00
1873	" "	7 "	May & Nov.	Registered.	Nov. 1, 1893	"		11,500 00
1874..	" "	7 "	Jan. & July	C. and Reg.	Jan. 2, 1894	"		500,000 00
1873..	" "	7 "	May & Nov.	Registered.	May 1, 1894	"		1,500 00
1874..	" "	7 "	June & Dec.	C. and Reg.	June 1, 1894	"		500,000 00
1874..	To Fund Assessment Bonds	7 "	"	"	June 1, 1894	"		100,000 00
1874..	Improvements	7 "	Mar. & Sept.	"	Sept. 1, 1894	"	160,000 00	
1874..	"	7 "	"	"	Sept. 1, 1894	"		45,500 00
1872..	Funded Debt	7 "	May & Nov.	"	May 1, 1897	"	500,000 00	
1869.	Public Schools	7 "	Jan. & July	Registered.	July 1, 1898	Bergen.	50,000 00	
1870..	" "	7 "	"	"	Jan. 1, 1900	"	100,000 00	
1870..	" "	7 "	"	"	Apr. 2, 1900	Hudson City.	50,000 00	
1870..	Morgan Street Dock	7 "	"	C. and Reg.	June 8, 1900	Consolidated City	125,000 00	
1884..	City of Jersey City	6 "	Apr. & Oct.	"	Apr. 1, 1904	"	1,000,000 00	
1875.	To Fund Assessment Bonds	7 "	June & Dec	"	June 1, 1905	"		600,000 00
1876..	" " "	7 "	Jan. & July	"	Jan. 1, 1906	"		300,000 00
1874.	Improvements	7 "	"	Registered.	Jan. 3, 1906	"	60,000 00	
1879.	To Fund Floating Debt	6 "	Feb. & Aug.	C. and Reg.	Feb. 1, 1909	"	1,353,000 00	
1880.	To Pay Maturing Bonds	6 "	June & Dec.	"	June 1, 1910	"	450,000 00	
1881.	" difference between old and new Assm'ts	5 "	Apr. & Oct.	"	Apr. 1, 1911	"	150,000 00	
1872..	City Government	7 "	Jan. & July	"	July 1, 1913	"	549,000 00	
	Past due and not called for					Hudson City.	1,750 00	
							5,727,083 34	5,873,500 00

EXHIBIT J.

TEMPORARY LOANS.

Banks and Moneyed Institutions.....	$172,000 00
Commissioners' Sinking Fund..... ..	633,000 00
	$805,000 00

EXHIBIT K.

AMOUNT OF TAXES DUE AND UNPAID DECEMBER 1, 1887.

Taxes, 1872 and previous Years.....	$47,195 40
" 1873.....	121,617 41
" 1874.....	65,878 76
" 1875.....	72,771 81
" 1876.....	108,787 32
" 1877.....	154,291 62
" 1878.....	147,518 36
" 1879.....	203,751 78
" 1880.....	313,075 82
" 1881.....	334,920 70
" 1882.....	344,054 66
" 1883.....	509,972 35
" 1884.....	522,031 94
" 1885.....	591,718 50
" 1886.....	737,431 73
" 1887.....	1,377,823 92
	$5,652,842 08

EXHIBIT L.

AMOUNT OF ASSESSMENTS DUE AND UNPAID DECEMBER 1, 1887.

For Street Improvements..... } " Sewers..... }	$2,849,260 95

EXHIBIT M.

THE WATER DEBT, DECEMBER 1, 1887.

As furnished by Water Registrar, by request, was as follows:

20	Year	7	per cent.	Bonds.	Due July 1, 1889....	$52,000 00
30	"	6	"	"	" Jan. 1, 1891....	250,000 00
20	"	7	"	"	" May 1, 1891....	336,000 00
20	"	7	"	"	" Dec. 1, 1891....	248,000 00
30	"	6	"	"	" Jan. 1, 1893....	200,000 00

30	Year	7	per cent.	Bonds.	Due Jan. 1, 1895....	179,000 00
30	"	7	"	"	" Jan. 1, 1899....	100,000 00
32	"	7	"	"	" Jan. 1, 1902....	375,000 00
30	"	7	"	"	" Ap'l 1, 1902....	800,000 00
30	"	7	"	"	" Sep. 1, 1902....	500,000 00
30	"	7	"	"	" Jan. 1, 1904....	250,000 00
30	"	7	"	"	" Jan. 1, 1906....	60,000 00
30	"	7	"	"	" Nov. 1, 1906....	61,000 00
30	"	6	"	"	" July 1, 1907....	255,000 00
30	"	7	"	"	" Mch. 26, 1908...	47,000 00
30	"	6	"	"	" Feb. 1, 1909....	50,000 00
30	"	6	"	"	" July 1, 1909....	50,000 00
40	"	7	"	"	" May 1, 1913....	500,000 00
30	"	5	"	"	" Feb. 1, 1913....	525,000 00
						$4,838,000 00
Amount, Temporary Loan, General Acc't.....						121,000 00
						$4,959,000 00

EXHIBIT N.

STATEMENT OF THE SINKING FUND ON NOVEMBER 30, 1887.

Sinking Fund, 1873, *composed of:*

Water Bonds, 7 per cent., due 1891...	$50,000 00		
" 6 " " 1891...	2,000 00		
" 6 " " 1895...	17,000 00		
" 7 " " 1902...	102,000 00		
Sch'l House Bond, 4 per cent., due 1889.	8,333 34		
Hospital Bond, due Dec. 1, 1888.....	2,000 00		
Temporary Loan, Bonds.....	634,565 00	$815,898 34	
Cash in City Treasury.....		15,123 94	$831,022 28

Sinking Fund, 1882, *No.* 1, *composed of:*

Cash in City Treasury.....			6,000 00

Sinking Fund, 1882, *No.* 2, *composed of:*

Sch'l House Bond, 5 per cent., due 1887.	$5,000 00		
Engine " " 5 " " 1893.	6,000 00	$11,000 00	
Cash in City Treasury.....		2,500 00	13,500 00
Total amount in Sinking Funds.....			$850,522 28

On motion the report was received, ordered spread in full on the minutes and filed.

The following resolutions were received from the Board of Public Works and referred to the Committee on Concurrent Resolutions:

1. Ordering paid claim of James Tully of $72, for repairing streets.

2. Constructon of a 24-inch brick sewer in Lincoln street, from Summit avenue to a point 10 feet east of Milton avenue.

Resolution from the Board of Education requesting payment of claim of D. V. Draper for oil lamps for night school No. 11, from October, 1887, to February, 1888.

Received and referred to the Committee on Finance and claims.

On motion the Board took a recess for ten minutes.

On re-assembling the following members were present:

Messrs. Datz, Hardenbergh, Jordan and Warren.

Absent—President Edelstein.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance and Claims reported recommending the adoption of the following resolution:

Resolved, That warrants be ordered drawn upon the City Treasurer in payment of salaries of teachers in Night School No. 2, months of January and February 1888, according to the resolution of the Board of Education.

The same committee reported recommending the adoption of the following resolution-

Resolved, That the sum of $364.73 be transferred from the Contingent Fund in addition to the sum hereafter appropriated to pay salaries of teachers in night schools and expenses of lighting schools.

The ayes and nays having been called on each of the above resolutions the reports of the Committee were received and the resolutions adopted by the following vote:

Ayes—Messrs. Datz, Hardenbergh, Jordan and Warren.

Absent—President Edelstein.

The Committee on Concurrent Resolutions reported on concurrent resolutions from the Board of Public Works recommending that the following resolutions be concurred in:

1. Authorizing the purchase of one car load of cast iron water pipe.

2. Pay-roll, Extension and Distributions, repairing pipe, February, 1888, $1,493.

Pay-roll, Extension and Distributions, laying pipe, February, 1888, $1,382.

3. Pay roll, Streets and Sewers, February, 1888, $241.89.

4. Ordering paid certain claims.

The ayes and nays having been called on each of the above resolutions the reports of the committee were received and the resolutions adopted by the following vote:

Ayes—Messrs. Datz, Hardenbergh, Jordan and Warren.

Absent—President Edelstein.

MISCELLANEOUS BUSINESS.

By Mr. Hardenbergh.

Resolved, That a committee, to consist of Messrs. Datz and Warren, be appointed to confer and act with the City Board of Health in relation to the City Dock property on the Hackensack river at the foot of St. Paul's avenue, and that said committee be and is hereby authorized to expend a sum not exceeding $1,500 in repairing and putting said dock in condition for use; and

Resolved, That a copy of this resolution be sent to the Corporation Counsel.

On motion of Mr. Warren Mr. Hardenbergh was added to the Committee.

By Mr. Hardenbergh:

Resolved, That a warrant for $18.29 be ordered drawn upon the City Treasurer in favor of D. V. Draper for oil and lamps, said warrant to be charged to the appropriations for night school.

By Mr. Datz:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of George F. McAneny, for the sum of $300, being for extra services as clerk of the Board of Commissioners of Appeals in cases of Taxation, said warrant to be charged to the Contingent Fund, 1887 and '88.

By Mr. Warren:

Resolved, That 500 copies of the City Comptroller's annual report be printed in pamphlet form by the Jersey City Argus Printing Company for general distribution.

The ayes and nays having been called on each of the above resolutions, they were adopted by the following vote:

Ayes—Messrs. Datz, Hardenbergh, Jordan and Warren.

Absent—President Edelstein.

By Mr. Hardenbergh and carried:

Moved, That when this Board adjourn it will adjourn to meet Friday, April 13th, 1888, at 11:30 a. m.

On motion the Board adjourned.

GEORGE F. McANENY,
Clerk.

Regular adjourned meeting of the Board of Finance and Taxation held in the City Hall, Friday, April 13, 1888, at 11:30 o'clock p. m.

Present—All the members.

The clerk having read the minutes of the last regular meeting they were approved as printed.

On motion of Mr. Datz the Board adjourned sine die.

GEORGE F. MCANENY,
Clerk.

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